



Missouri Department of Revenue

Comprehensive Annual Financial Report (CAFR)

Fiscal Year Ended June 30, 2000

***A Component Unit of the State of Missouri
Combined Annual Financial Report of the
Director of Revenue and State Treasurer***



Missouri Department of Revenue

Comprehensive Annual Financial Report (CAFR)

**Combined Annual Financial Report
of the
Director of Revenue and State Treasurer**

**Carol Russell Fischer
Director of Revenue**

**Nancy Farmer
State Treasurer**

Prepared by:

**Nancy D. Holtschneider, CPA
Fiscal and Administrative Manager
Department of Revenue**

**Jennifer A. Even
Accountant III
Department of Revenue**

Introductory Section

Transmittal Letter	i
Our Vision	ii
Our Values	iii
Our Desired Outcomes	iv
Our Results	ix
Overview	xii
Organizational Chart	xxi
Principal Department Officials	xxii

Financial Section

General Purpose Financial Statements

Combined Financial Statements	
Combined Balance Sheet, All Fund Types and Account Groups	1
Combined Statement of Revenues, Expenditures and Changes in Fund Balance, All Governmental Fund Types	2
Combined Statement of Appropriations and Expenditures-Budgetary Basis ...	3
Notes to the Financial Statements	5

Combining Statements

Special Revenue Funds	
Fund Descriptions	17
Combining Balance Sheet	21
Combining Statement of Revenues, Expenditures and Changes in Fund Balance	23
Combining Schedule of Appropriations and Expenditures-Budgetary Basis ...	26
Agency Funds	
Fund Descriptions	32
Combining Statement of Changes in Assets and Liabilities-All Agency Funds	36
Combining Schedule of Appropriations and Expenditures-Budgetary Basis ...	47

General Fixed Assets Account Group

Statement of General Fixed Assets (By Source)	48
Schedule of General Fixed Assets (By Function and Activity)	49
Schedule of Changes in General Fixed Assets (By Function and Activity)	50

General Long-Term Debt Account Group

Statement of General Long-Term Debt	51
Schedule of Changes in General Long-Term Debt	51

Statistical Section

Expenditures

Expense and Equipment Expenditures By Subclass	52
General Governmental Expenditures By Division	53
General Governmental Expenditures By Fund	54
Program Specific Distributions	55

Statistical Section (cont.)

Expenditures (cont.)

Driver and Vehicle Services Bureau-Drivers Transactions To Expenditures	56
Driver and Vehicle Services Bureau-Motor Vehicle Transactions to Expenditures	57
Division of Taxation and Collection Transactions to Expenditures	58
Highway Reciprocity Commission Transactions to Expenditures	59
Tax and Fee Collections to Resource Inputs	60

Taxes Administered

Introduction of Taxes Administered	
Summary of Taxes Administered	61
Cigarette Tax	62
Financial Institutions Tax	63
Fuel Tax	64
Income Tax	65
Insurance Tax	66
Local Sales and Use Tax	68
State Sales and Use Tax	69
Other Taxes	71
Ten-Year Collection History	72
Income Tax, Ten-Year Summary of Activities	73
General Fund Receipts	74
Tax and Fee Distribution - Counties	75
Tax and Fee Distribution - Cities	79

Fees Administered

Introduction of Fees Administered	
Summary of Fees Administered	104
All-Terrain Vehicle Fees	105
Court and County Clerk and Recorder Fees	106
Drivers License Fees	108
Marine Fees	110
Motor Vehicle Fees	111
Other Fees	114
Drivers License Transactions	116
Motor Vehicle Transactions	117
Marine Transactions	118
All-Terrain Vehicle Transactions	118

Non-Appropriated Funds-Sources and Application

119

State Treasurer's Report

Average Fund Balances and Invested Balances	128
Time Deposits-General	129
Fund Balances	135
General Obligation Bonds	146
Funds Invested in U.S. Securities	147
Investments of the State Treasurer	148
Missouri Investment Trust	149



Missouri Department of Revenue

Introductory

The Introductory Section contains material to familiarize the reader with the contents of the report, organizational structure and financial operation of the department.

BOB HOLDEN
GOVERNOR



CAROL RUSSELL FISCHER
DIRECTOR OF REVENUE

MISSOURI DEPARTMENT OF REVENUE

Post Office Box 311
Jefferson City, Missouri 65105-0311
Phone: (573) 751-4450
Fax: (573) 751-7150
Website: www.dor.state.mo.us
E-MAIL: dormail@mail.dor.state.mo.us

April 6, 2001

The Honorable Bob Holden and
Members of the General Assembly:

I am pleased to submit the Comprehensive Annual Financial Report of the Department of Revenue for the fiscal year ended June 30, 2000.

The Department of Revenue report is intended to present fairly the financial position and results of operations of the Department of Revenue as measured by the financial activity of the various funds. This report is prepared in accordance with generally accepted accounting principles and consists of three sections.

1. The Introductory Section includes general information about the Department of Revenue, an overview of the steps taken by the department to become a customer-centered organization and information about the department winning the Missouri Quality Award.
2. The Financial Section includes the financial statements and related footnotes.
3. The Statistical Section includes schedules depicting tax and fee collections and distributions.

The Department of Revenue is responsible for the accuracy of the data presented and the completeness and fairness of the presentation.

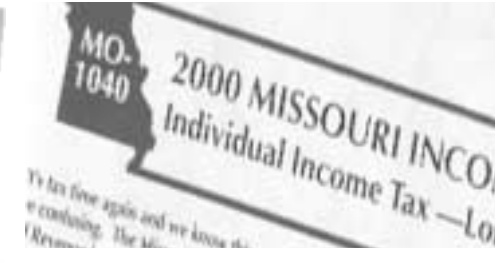
This report, together with statements prepared by the State Treasurer (attached to this report) and the Missouri Comprehensive Annual Financial Report of the Office of Administration, Division of Accounting (published separately), fulfill the statutory requirements for financial reporting under Section 32.060, RSMo. 1994.

Sincerely,

A handwritten signature in cursive script, reading "Carol Russell Fischer", is positioned above the printed name.

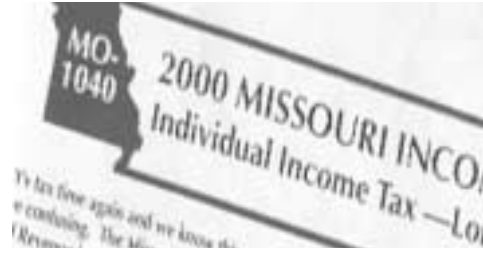
Carol Russell Fischer

**** Missouri Quality Award Winner ****



Our Vision

SIMPLIFY

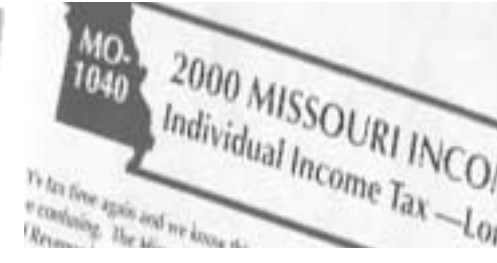


Our Values

Bottom Line: The bottom line means we will determine our results and become accountable for achieving them.

Customer Line: No one knows what customers need as well as the customers themselves.

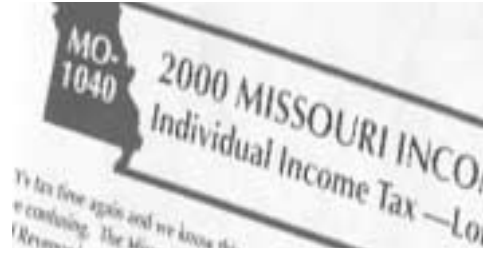
Front Line: Front line employees have important insights into what customers want and how to make improvements.



Our Desired Outcomes

A successful Department of Revenue will result in:

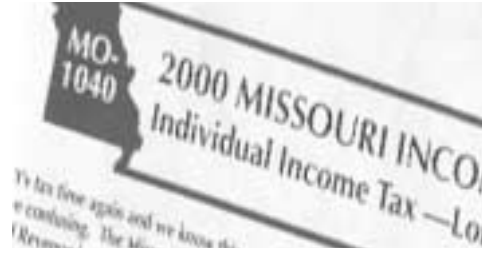
- **Increased voluntary compliance**
- **Reduced cost of compliance**
- **Increased customer satisfaction**
- **Performance excellence**



Increased Voluntary Compliance

Strategies to Achieve this Outcome:

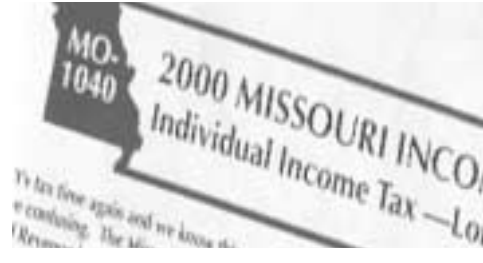
- **Increase public and business education on tax laws and rules**
- **Greater field and phone support to assist taxpayers**
- **Auditors working with new businesses to help them set up their books to avoid errors and audits**
- **Department of Revenue auditor training manuals open to the public**
- **Revise tax rules to simplify and allow for consistency**
- **Simplify**



Reduced Cost of Compliance

Strategies to Achieve this Outcome:

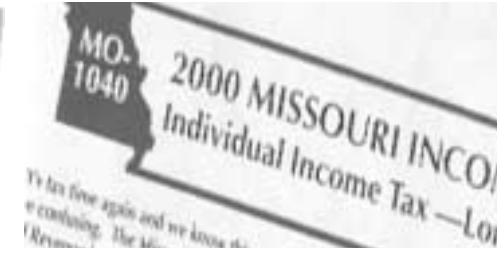
- **Improve and simplify the department's products**
- **Develop and promote new legislation that makes processes easier for customers**
- **Decrease the wait time for customers standing in lines**
- **Reduce the number of phone calls customers must make to the department**



Increased Customer Satisfaction

Strategies to Achieve this Outcome:

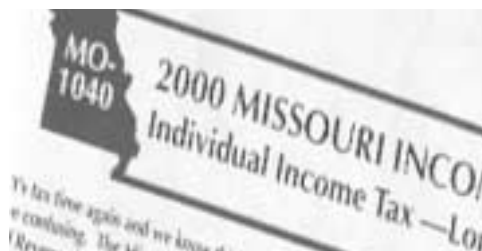
- **Involve customers to find out what they want**
- **Improve and simplify the department's products**
- **Decrease the wait time for customers standing in lines**
- **Reduce the number of phone calls customers must make to the department**



Performance Excellence

Strategies to Achieve this Outcome:

- Run government like a business
- Involve employees
- Listen to the customers
- Simplify



Our Results

- Individual income tax refunds are out 80 percent faster, making Missouri the fastest in the nation
- More than 550,000 Missourians filed their return electronically in 2000, a 48 percent increase over 1999; Missouri ranks fifth in the nation in terms of the number of returns filed electronically
- Legislation passed to reduce traffic in branch and fee offices by over 50 percent
- More staff devoted to answering customer questions
- Rescinded 107 tax rules and proposed 33 new rules for simplicity and consistency

AND....



*Missouri Quality Award
Winner*

What is the Missouri Quality Award (MQA)?

The MQA, modeled after the prestigious Malcolm Baldrige National Quality Award, is the highest quality award in the state of Missouri and is acclaimed as one of the strongest state-level quality programs in the country. It recognizes organizations for outstanding practices and results in customer satisfaction, quality, employee involvement and leadership.

What does winning the award mean for the Missouri Department of Revenue?

- ***The Missouri Department of Revenue was chosen for this distinctive honor because of its systematic approach to applying quality principles throughout the organization.***
- ***The Missouri Department of Revenue is the **only** state department ever to win the MQA.***

***Missouri Quality Award
Winner***

What's next for the Missouri Department of Revenue?

Winning the award assures the department that we are on the right path that leads to performance excellence. The MQA examiners' report will serve as a guide for the department as we continue to improve products, processes and provide the best possible customer service.

Overview

REPORTING ENTITY

The People of Missouri created the Department of Revenue when they adopted Article IV, Section 12, of the 1945 Missouri Constitution.

The department serves as the central collection agency for all state revenues.

The Department of Revenue serves as the central collection agency for state revenues.

The primary duties of the department are the collection of taxes, titling and registration of motor vehicles and licensing of drivers throughout the state.

The Director of Revenue is responsible for all operations and policies of the department. The Director is appointed by the Governor with the advice and consent of the Senate.

Three divisions administer the operations of the department. They are the Divisions of Administration, Motor Vehicle and Drivers Licensing and Taxation and Collection. The directors of each of these divisions are appointed by the Director of Revenue.

The number of employees authorized by the legislature for Fiscal Year 2000 was 2,029 with an operating budget of \$93,169,166. The operations of the Highway Reciprocity Commission (HRC) are included in the financial statements. HRC was organized under the department as a "Type II transfer" as is defined in Appendix B of the Reorganization Act of 1974 (RSMo). The State Tax Commission and State Lottery Commission, although organized within the Department of Revenue, are administered separately and therefore not included in the financial statements.

The department is subject to Sections 36.031, 36.100, 36.110, 36.120 and 36.130, RSMo relating to the position classification plan of the State Personnel Law (Merit System) and also to the pay plan of the Merit System.

OFFICE OF THE DIRECTOR

Director of Revenue

The Director of Revenue supervises all operations of the department. The Director formulates general policy and determines long-term goals for the department.

Deputy Director

The Deputy Director has line authority for operational decision-making within the department.

Center for Performance Excellence

The Center for Performance Excellence facilitates the improvement of the department's performance by developing the department's strategic plan around its key products and outcomes, organizing and leading teams designed to improve responsiveness to customer wants and needs and implementing a department-wide career development plan for employees.

The number of employees authorized by the legislature for Fiscal Year 2000 was 2,029 with an operating budget of \$93.17 million.

General Counsel

The General Counsel advises the Director on all legal matters. The attorneys in the General Counsel's Office represent the Director in tax litigation and in DWI, licensing, motor vehicle and fuel tax hearings. This office provides legal opinions interpreting the tax and transportation laws of the state. This office also works closely with the

Overview

Office of the Attorney General and local prosecutors in court proceedings involving state taxation and transportation laws.

Internal Audit

Internal Audit reviews and evaluates the department's administrative, operational and internal accounting controls to ensure their adequacy for safeguarding the department's assets. Internal Audit appraises the effectiveness and efficiency of resource use and reports findings and recommendations to department management.

Revenue Technology

The Revenue Technology Office provides leadership and advice in the use of information technology to help the department accomplish strategic goals and program objectives.

Office of Legislation and Regulations

The Office of Legislation and Regulations provides technical assistance on proposed legislation and develops fiscal and revenue estimates for legislation from information provided by the department's divisions. This office also monitors the progress of all bills affecting the department's operations. In addition, it files the department's administrative rules and regulations and coordinates responses to legislative inquiries.

DIVISION OF ADMINISTRATION

The Division of Administration is responsible for providing service and administrative support to the department. This includes providing a

quality work environment, maintaining employee relations, procuring goods and services, accounting, finance, technology services, investigative services and general services such as mail processing, warehousing and records storage. The division includes six bureaus and one office.

The Division of Administration provides service and administrative support to the department.

Criminal Investigation Bureau

The Criminal Investigation Bureau is responsible for creating and maintaining a climate for voluntary tax and motor vehicle compliance by investigating complaints and developing information leading to prosecution of individuals violating state statutes. The bureau operates seven offices located throughout the state.

Facilities Bureau

The Facilities Bureau coordinates with the Office of Administration regarding the safety, maintenance and improvement of the work environment within the department. The bureau also advises, performs and coordinates telephone moves, installations and system upgrades.

Financial and General Services Bureau

Accounting Services processes and records departmental expenditures, prepares the Department of Revenue Comprehensive Annual Financial Report, monthly spending plans, fiscal note responses, the division's budget request, coordinates the preparation of monthly financial statements, provides control and record keeping of the department's fixed assets and monitors telecommunication costs. Delivery Services maintains and schedules vehicles and performs deliveries. The Investment and Cash Management

Overview

Office provides deposit and accounting document approval for all moneys received and coordinates investment and collateralization of nonstate funds under the department's control. The Mail Service Center handles incoming and outgoing mail. Purchasing Services coordinates procurement activities. Central Stores receives, stores and distributes supplies, forms and new fixed assets. The Warehouse and Archive Center archives approximately 50,000 boxes of nonpermanent department records and provides temporary storage for overflow supplies and forms.

Human Resource Services Bureau

Human Resource Services provides employment opportunities and employee relations services to all employees within the Department of Revenue. Employment Services coordinates the department's payroll, organizes all aspects of hiring, maintains official personnel files and handles workers' compensation and unemployment claims. The Human Relations Officer provides informal problem resolution assistance and consultations to management and staff and promotes a positive work environment. The Manager of Human Resource Services conducts job audits, revises, creates and interprets department policy, prepares the Affirmative Action Plan and formulates classification specifications.

Technology Services Bureau

The Technology Services Bureau provides systems development and support, production control, database administration and technical support services throughout the department.

Budget Bureau

The Budget Bureau coordinates the preparation of the department's annual budget request. This bureau reviews core budgets to ensure they are consistent with the department's strategic plan outcomes, priorities and guidelines. The Budget Administrator serves as the department liaison with the Office of Administration's Division of Budget and Planning and the state legislature.

Division Director's Office

The Division Director's Office is responsible for the overall administration of the six bureaus described above.

DIVISION OF MOTOR VEHICLE AND DRIVERS LICENSING

The Division of Motor Vehicle and Drivers Licensing is responsible for administering Missouri statutes that relate to the licensing of drivers and the titling and registration of motor vehicles, all-terrain vehicles, trailers and marinecraft. This division consists of three bureaus and an administrative office.

Driver and Vehicle Services Bureau

The Driver and Vehicle Services Bureau is responsible for the titling and registration of motor vehicles, all-terrain vehicles, trailers, manufactured homes and marinecraft in the state and issuing disabled placards and temporary permits. It is also responsible for licensing and regulating motor

The Division of Motor Vehicle and Drivers Licensing administers Missouri statutes relating to the licensing of drivers and titling and registration of motor vehicles and marine craft.

Overview

vehicle and marinecraft dealers and manufacturers and issuing registration certificates to dealers.

In addition, the bureau is responsible for suspending and revoking, when applicable, driver licenses, driving permits and vehicle registrations. This bureau processes and maintains records relating to traffic violation point assessments, the administrative driving while intoxicated (DWI) and abuse and lose laws for alcohol/drug offenses, failure to appear in court for traffic violations and the safety responsibility (mandatory insurance) laws for uninsured motorists.

Customer Assistance Bureau

The Customer Assistance Bureau is responsible for directing the operations of the 11 branch and 168 fee offices throughout the state. Branch offices are staffed by state employees. Branch offices do not charge customers a fee for their services. Fee offices, located in almost every county in Missouri and in major metropolitan areas of the state, are independently operated by contractual fee agents. Fee agents have statutory authority to charge customers service fees ranging from \$2.50 to \$4.00 for each motor vehicle or driver license transaction. The bureau also oversees various telephone centers to help customers with their driver and vehicle transactions.

Information Technology Bureau

The Information Technology Bureau is responsible for the technical analysis, design, development and implementation of the division's data processing systems.

Division Director's Office

The Division Director's Office is responsible for the overall administration of the three bureaus and the field operations described above. This includes the preparation of legislative testimony, the review and analysis of fiscal notes, the development of all written communications and the handling of the divisional accounting and budgeting functions.

DIVISION OF TAXATION AND COLLECTION

The Division of Taxation and Collection is responsible for the administration of Missouri's tax laws and processes and administers forms and reports for the collection of revenue due the state and local taxing jurisdictions.

Accounting Services Office

Accounting Services is responsible for cashiering and depositing tax and fee collections, divisional accounting and financial statement preparation, document security enforcement, centralized filing systems, word processing and microfilming functions and division forms and publication orders.

The Division of Taxation and Collection administers Missouri's tax laws.

Business Tax

Business Tax (BT) is responsible for the administration of sales/use, financial institutions, insurance premiums, franchise, county, excise, cigarette and other tobacco products, corporate income and withholding taxes and fees. BT also distributes locally imposed sales and use taxes to local jurisdictions, administers the registration and issuance of business licenses to taxpayers, handles correspondence and taxpayer protests, processes amended returns, writes regulations and

Overview

pursues collections from noncompliance taxpayers through its Nexus programs.

Customer Assistance

Customer Assistance is responsible for contacting individuals and businesses who have unpaid tax liabilities and performing appropriate collection procedures. Its collection activities include billing and assessing unpaid taxes, filing liens, pursuing bad checks, certifying delinquencies to local prosecuting attorneys and making referrals to independent collection agencies. This area is also responsible for providing assistance to taxpayers in eight regional offices within Missouri. This assistance includes answering questions, preparing returns, registering taxpayers, issuing business licenses, participating in taxpayer training programs and making field visits to taxpayers who are delinquent in paying their taxes.

Field Audit (Instate and Outstate)

Field Audit is responsible for conducting field audits of businesses required to pay taxes to the State of Missouri. The in-state operations perform central support functions and include eight offices. The out-state operations include offices in Chicago, Dallas and New York.

Information Technology

Information Technology (IT) is responsible for the technical analysis, design, development and implementation of the division's data processing systems. IT provides quality assurance, program maintenance and technical support for electronic data processing communications, systems programming and data base administration. IT also provides personal

computer software training, in-house programmer training and system training to division personnel and administers electronic media including an Internet web site and forms by fax for the division.

Personal Tax

Personal Tax is responsible for administering individual income, partnership, fiduciary and estate taxes and property tax credits. Administrative functions include tax return receipt and extraction of incoming mail, tax return analysis, data entry, tax return error correction and discovery and collection of tax liabilities.

Division Director's Office

The Division Director's Office is responsible for the overall administration of the areas described above. This includes preparation of legislative testimony, fiscal note preparation including administrative impacts, preparation of the division's budget request, tax returns and forms design and electronic-commerce.

HIGHWAY RECIPROCITY COMMISSION

The Missouri Highway Reciprocity Commission (HRC) is a member of the International Registration Plan and is authorized to negotiate and enter into reciprocal agreements or arrangements with other jurisdictions, the District of Columbia, territories and possessions of the United States and foreign countries concerning commercial motor vehicle registration fees for interstate use of the highways. The commission is

The Highway Reciprocity Commission enters into reciprocal agreements with other states and jurisdictions to coordinate collection of fuel taxes and registration and license fees from commercial vehicle operators.

Overview

also a member of the International Fuel Tax Agreement that enables it to collect fuel taxes under base state reporting.

SUMMARY OF ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The department's accounting system is set up on a fund basis and each fund is a fiscal and accounting entity with a self-balancing set of accounts. The department's financial statements for governmental funds (General, special revenue and capital projects) and agency funds have been prepared on the modified accrual basis of accounting in conformity with generally accepted accounting principles. Revenues on this basis are recognized when measurable and available to finance current expenditures. Expenditures are recognized when the related liability is incurred. A summary of the department's Significant Accounting Policies and other necessary disclosures are included in the Notes to the Financial Statements.

The department's annual budget is prepared principally on the cash basis and represents departmental appropriations recommended by the Governor and passed by the state legislature prior to the beginning of the fiscal year. If appropriations are not sufficient for a fiscal year, the department may request supplemental amounts during the next legislative session by the same process it requested original appropriations. The state legislature appropriates money to the department at the

departmental level. The department maintains budgetary control at the divisional level. Expenditures cannot exceed the appropriation amounts at the General Assembly appropriated level. Also, the Governor has the authority to reduce the allotments or appropriations in any fund if it appears that revenues for the fiscal year will fall below the estimated revenues. Unexpended appropriations lapse at the end of each appropriation year. The budgetary basis differs from generally accepted accounting principles, therefore, amounts stated in the accompanying "Combined Statement of Appropriations and Expenditures-Budgetary Basis" are presented on the budgetary basis, that is, the cash basis.

MANAGEMENT RESPONSIBILITIES AND REPRESENTATIONS

The financial statements are based on generally accepted accounting principles considered by management to present fairly and consistently the department's financial position and results of operations.

The department's financial statements are prepared on the modified accrual basis of accounting in conformity with generally accepted accounting principles.

The department's system of internal accounting controls is designed to provide reasonable assurance that (1) transactions are executed in accordance with management's authorizations; (2) assets are protected against loss from unauthorized use or disposition; and (3) financial records are reliable to prepare financial statements and maintain accountability of assets and obligations.

Overview

RESULTS OF OPERATIONS

Department of Revenue collections from various sources and the increase from last year are shown below.

General Government

State money collected by the Department of Revenue totaled \$9 billion in Fiscal Year 2000, an increase of 5.0 percent over Fiscal Year 1999. Department of Revenue collections accounted for 96.40 percent of total State of Missouri general revenues. The amount of

Expenditures for Department of Revenue general government functions (General Fund and special revenue funds) totaled \$84 million in Fiscal Year 2000, an increase of 5.0 percent over Fiscal Year 1999. The increase/decrease in Department of Revenue general government expenditures by function over the preceding year are shown below.

Department of Revenue State Collections

(in thousands of dollars)				
	2000	% of Total	1999	% Increase/ Decrease from 1999
Individual Income Tax	\$4,276,501	46.0%	\$4,092,678	4.5%
Corporate Income Tax	442,928	4.8%	438,994	0.9%
Licenses, Permits and Fees	371,415	4.0%	367,733 *	1.0%
Motor Fuel Tax	708,493	7.6%	680,448	4.1%
Sales and Use Tax	2,765,075	29.8%	2,623,050 *	5.4%
Sale of Information	2,140	0.0%	2,651	-19.2%
Other Collections	723,628	7.8%	640,157 *	13.0%
Total Department of Revenue State Collections	\$9,290,180	100.0%	\$8,845,711	5.0%

*Collections were restated for Fiscal Year 1999.

Department of Revenue General Government Expenditures By Function

(in thousands of dollars)				
	2000	% of Total	1999	% Increase/ Decrease from 1999
Personal Service	\$52,775	62.8%	\$50,664	4.2%
Expense and Equipment	31,312	37.2%	29,392	6.5%
Total Department of Revenue Government Expenditures	\$84,087	100.0%	\$80,056	5.0%

Overview

Fund balances of general government funds at June 30, 2000, and June 30, 1999, are summarized as follows.

The department administers 29 agency funds. These funds either receive and distribute monies

to other governments or hold money pending a subsequent event.

Aggregate comparative data for all agency funds for the current and prior fiscal year are shown below.

Fund Balance		
	(in thousands of dollars)	
	2000	1999
General	\$1,400	\$ 808
Special Revenue	2,720	9,219

Agency Funds		
	(in thousands of dollars)	
	2000	1999
Total Receipts	\$6,525,752	\$6,614,844
Total Distributions	6,478,026	6,615,300
Total Assets	252,599	203,975
Total Liabilities	252,599	203,975

Cash Management and Investments

During the year, the department invests, through its contracted bank, temporary surplus cash from the various agency funds. The contracted bank pools most of these funds' cash balances for investment purposes. The department also invests its "float" which increases the earning power. Throughout the year, the department invested the surplus cash in United States Treasury securities and certain federal agency

securities. At June 30, 2000, these investments consisted of overnight repurchase agreements in the amount of \$116,200,000 and term securities in the amount of \$93,845,514. The average yield on maturing investments during the year was 5.5 percent and the amount of interest earned was \$8,357,000.

Overview

General Long-Term Debt and Other Similar Obligations

General long-term obligations include the following:

- 1) Compensated absences in the amount of \$3,477,000 that the department will pay from the General Fund and special revenue funds.
- 2) Article X Distributions in the amount of \$98,854,000 that the department will pay from the General Fund.
- 3) Obligations under lease/purchase in the amount of \$716,000 that the department will pay from the General Fund and special revenue funds.

.

PENSION FUNDS

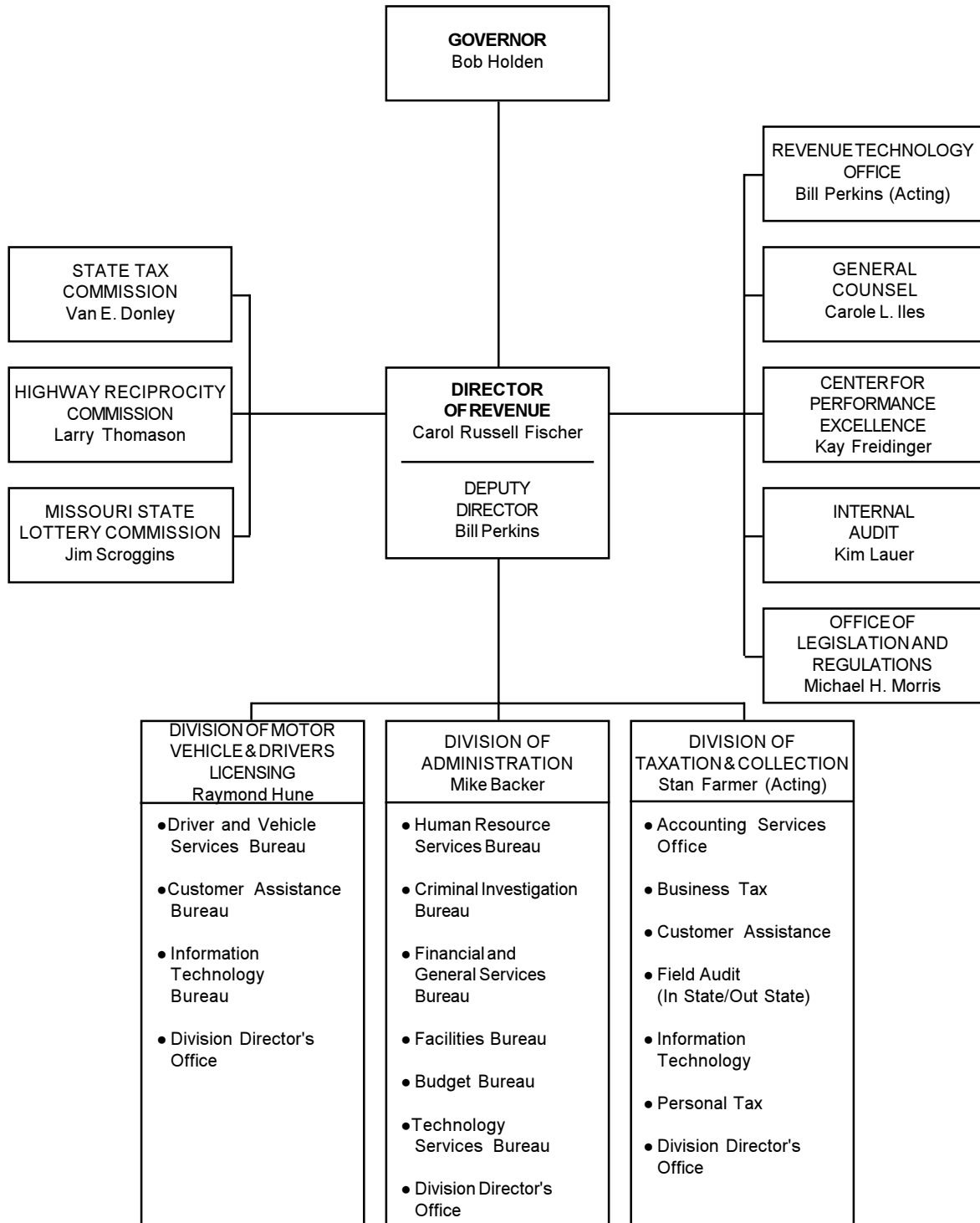
The department's employees are covered under the Missouri State Employees' Retirement System (MOSERS). The Office of Administration makes the contribution to MOSERS for the department's employees.

AUDIT

The accompanying financial statements have not been audited by an independent auditor. The financial statements have been marked unaudited.

Department of Revenue

Organizational Chart



DEPARTMENT OFFICIALS

Carol Russell Fischer
Director

Bill Perkins
Deputy Director

Carole L. Iles
General Counsel

Mike Backer
Director of Administration

Raymond Hune
*Director of Motor Vehicle and
Drivers Licensing*

Stan Farmer
*Director of Taxation and Collection
(Acting)*

Larry Thomason
Director of Highway Reciprocity Commission



Missouri Department of Revenue

Financial

The Financial Section includes combined and individual financial statements for the various funds of the department.



Missouri Department of Revenue

General Purpose Financial Statements

Combined Statements

The Combined Statements provide a summary overview of the financial position of all fund types and account groups and of operating results by fund type. Also, they serve as an introduction to the more detailed statements and schedules that follow.

**DEPARTMENT OF REVENUE
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2000**

(in thousands of dollars)

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (Memorandum Only) (Note 1.W.)	
	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND (Note 11)	AGENCY FUNDS	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	2000	1999
ASSETS								
Cash and Cash Equivalents (Notes 1.D. & 3) \$				27,050			27,050	13,937
Investments (Notes 1.E. & 3)				212,087			212,087	177,474
Interest Receivable (Note 1.F.)				1,365			1,365	521
Appropriations Receivable (Note 1.G.)	1,730	2,385					4,115	16,715
Accounts Receivable (Note 1.H.)	633,555	120,633	395				754,583	663,397
Allowance for Doubtful Accounts (Note 1.H.)	(101,401)	(20,769)					(122,170)	(107,211)
Due From Other Funds (Notes 1.I. & 9)	8,510	10,849	7,378	12,097			38,834	60,770
Due From State Treasurer (Note 1.J.)	106,819	4,212					111,031	103,435
Funds in Custody of State Treasurer (Note 1.K.)	48,349						48,349	46,562
Postage Inventory (Note 1.L.)	735	553					1,288	1,198
Supply Inventory (Note 1.L.)	315	331					646	643
License Plate and Tab Inventory (Note 1.L.)		1,734					1,734	1,753
Fixed Assets (Notes 1.M. & 4)					24,371		24,371	21,691
Amount to be Provided for Retirement of General Long-Term Debt (Notes 1.R. & 8)						103,047	103,047	360,296
Total Assets	\$ 698,612	119,928	7,773	252,599	24,371	103,047	1,206,330	1,361,181
LIABILITIES								
Accounts Payable \$	1,071	1,745					2,816	3,450
Accrued Payroll	62	461					523	456
Bank Service Charges Payable				27			27	26
Refunds Payable (Note 1.N.)	106,819	3,107					109,926	52,220
Due to Other Entities (Note 1.O.)	31,314	29		193,016			224,359	194,817
Due to Other Funds (Notes 1.I. & 9)		1,105		37,730			38,835	60,770
Due to State Treasurer (Note 1.J.)	193,857	105,513	7,773				307,143	357,023
Funds Held in Trust (Note 1.P.)	17,239			21,826			39,065	52,489
Deferred Revenue (Note 1.Q.)	346,807	5,200					352,007	247,891
Compensated Absences (Notes 1.R., 6 & 8)	43	48				3,477	3,568	3,471
Article X Distributions (Notes 1.R., 7 & 8)						98,854	98,854	356,190
Obligations Under Lease/Purchase (Notes 1.R. & 5)						716	716	660
Total Liabilities	\$ 697,212	117,208	7,773	252,599	0	103,047	1,177,839	1,329,463
FUND EQUITY								
Investment in Fixed Assets (Notes 1.M. & 4) \$					24,371		24,371	21,691
Fund Balance (Notes 1.S. & 2.C.)								
Reserved for Encumbrances	354	136					490	7,754
Reserved for Inventory	1,050	2,618					3,668	3,594
Unreserved	(4)	(34)					(38)	(1,321)
Total Fund Equity	\$ 1,400	2,720	0	0	24,371	0	28,491	31,718
Total Liabilities and Fund Equity	\$ 698,612	119,928	7,773	252,599	24,371	103,047	1,206,330	1,361,181

**DEPARTMENT OF REVENUE
COMBINED STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR YEAR ENDED JUNE 30, 2000**

(in thousands of dollars)					
				TOTAL (Memorandum Only) (Note 1.W.)	
				2000	1999
	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND (Note 11)		
REVENUES					
Appropriations	\$ 306,595	226,330		532,925	547,211
Corporate Income Tax	125,296			125,296	216,630
Individual Income Tax	3,379,999	11,601		3,391,600	3,595,826
Licenses, Permits and Fees	40,555	279,457	69,586	389,598	369,365
Motor Fuel Tax		667,395	3	667,398	642,262
Sales and Use Tax	1,634,843	833,122	89,572	2,557,537	2,480,720
Sale of Information		2,166		2,166	2,757
Other Revenues	325,067	372,020	57	697,144	618,745
Total (Notes 1.T. & 2.B.)	\$ 5,812,355	2,392,091	159,218	8,363,664	8,473,516
Provision for Transmittal to State Treasury	\$ 5,505,760	2,165,750	159,218	7,830,728	7,926,284
Net Revenues	\$ 306,595	226,341	0	532,936	547,232
EXPENDITURES					
Personal Service	\$ 27,644	25,131		52,775	50,664
Expense and Equipment (Note 2.B.)	12,065	19,247		31,312	29,392
Article X Distributions	178,843			178,843	318,792
Commercial Drivers License Information System Fees		267		267	225
Payment of Dues to Multi-State Tax Commission	194			194	194
Distributions to Cities of Funds Accruing to the Motor Fuel Tax Fund		164,352		164,352	136,713
County Stock Insurance Tax	5,226			5,226	5,316
Fees to Counties and Collection Agency Fees	2,352			2,352	2,349
Payment of Fees to Counties for Liens	196			196	73
Total Expenditures (Note 1.U.)	\$ 226,520	208,997	0	435,517	543,718
Excess of Revenues Over (Under) Expenditures Before Lapsed Balances	\$ 80,075	17,344	0	97,419	3,514
Lapsed Balances (Note 1.V.)	79,948	23,453		103,401	3,492
Excess of Revenues Over (Under) Expenditures	\$ 127	(6,109)	0	(5,982)	22
OTHER FINANCING SOURCES (USES)					
Operating Transfers In	\$ 207	139,036	64,951	204,194	735,307
Operating Transfers Out		(233,089)		(233,089)	(838,286)
Total Other Financing Sources (Uses)	\$ 207	(94,053)	64,951	(28,895)	(102,979)
Provision for Transfers to Other Funds	207	(94,053)	64,951	(28,895)	(102,979)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 127	(6,109)	0	(5,982)	22
(Increase) Decrease in Reserve for Encumbrances	(94)	7,359		7,265	322
Net change in Unreserved Fund Balance	\$ 33	1,250	0	1,283	344
Fund Balance Unreserved - July 1, 1999	(37)	(1,284)		(1,321)	(1,666)
Fund Balance Unreserved - June 30, 2000	\$ (4)	(34)	0	(38)	(1,322)

DEPARTMENT OF REVENUE
COMBINED STATEMENT OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
GENERAL, BUDGETED SPECIAL REVENUE AND BUDGETED AGENCY FUNDS
FOR YEARS ENDED JUNE 30, 2000 AND 1999

(in thousands of dollars)

	2000				1999			
	Appropriation	Governor's Reserve	Expenditure	Lapsed Balances	Appropriation	Governor's Reserve	Expenditure	Lapsed Balances
GENERAL FUND								
Division of Administration								
Personal Service	3,897	120	3,777	0	3,816	41	3,775	0
Expense and Equipment	5,074	159	4,898	17	5,659	205	5,416	38
Total	8,971	279	8,675	17	9,475	246	9,191	38
Division of MV/DL Excl. Branch Offices								
Personal Service	229	7	222	0	287	9	270	8
Expense and Equipment	91	3	88	0	91	3	88	0
Branch Offices				0				0
Personal Service	118	0	118	0	134	0	126	8
Expense and Equipment	10	0	10	0	10	0	10	0
Total	448	10	438	0	522	12	494	16
Division of Taxation and Collection								
Personal Service	24,138	611	23,527	0	22,737	683	22,049	5
Expense and Equipment	7,350	24	7,197	129	6,583	50	6,349	184
Fees to Counties & Collection Agency Fees	2,728	0	2,352	376	2,349	0	2,349	0
Payment of Fees to Counties for Liens	210	0	196	14	125	0	73	52
Payment of Dues to the				0				0
Multi-State Tax Commission	194	0	194	0	194	0	194	0
Total	34,620	635	33,466	519	31,988	733	31,014	241
Refunds for Overpayment of Tax	1,000,000	0	999,421	579	803,215	0	784,049	19,166
Article X Distributions	257,328	78,485	178,843	0	318,792	0	318,792	0
County Stock Insurance Tax	5,226	0	5,226	0	5,316	0	5,316	0
General Fund Total	1,306,593	79,409	1,226,069	1,115	1,169,308	991	1,148,856	19,461
SPECIAL REVENUE FUNDS								
Division of Administration								
Personal Service	4,989	145	4,843	1	4,532	18	4,470	44
Expense and Equipment	5,916	163	5,706	47	6,373	207	6,111	55
Total	10,905	308	10,549	48	10,905	225	10,581	99
Division of MV/DL Excl. Branch Offices								
Personal Service	13,680	387	13,132	161	13,280	312	12,782	186
Expense and Equipment	12,596	153	11,771	672	11,857	278	10,849	730
Branch Offices				0				0
Personal Service	4,253	0	4,253	0	4,032	0	4,009	23
Expense and Equipment	364	0	362	2	260	0	260	0
Total	30,893	540	29,518	835	29,429	590	27,900	939

DEPARTMENT OF REVENUE
COMBINED STATEMENT OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
GENERAL, BUDGETED SPECIAL REVENUE AND BUDGETED AGENCY FUNDS
FOR YEARS ENDED JUNE 30, 2000 AND 1999

(in thousands of dollars)

	2000				1999			
	Appropriation	Governor's Reserve	Expenditure	Lapsed Balances	Appropriation	Governor's Reserve	Expenditure	Lapsed Balances
Division of Taxation and Collection								
Personal Service	2,512	107	2,008	397	2,513	78	2,317	118
Expense and Equipment	1,302	0	1,192	110	328	9	319	0
Total	3,814	107	3,200	507	2,841	87	2,636	118
Highway Reciprocity Commission								
Personal Service	937	0	893	44	901	0	866	35
Expense and Equipment	342	0	326	16	391	0	342	49
Total	1,279	0	1,219	60	1,292	0	1,208	84
Refunds for Aviation Trust Fund	16	0	12	4	16	0	14	2
Refunds of Tobacco and Cigarette Tax	116	0	66	50	111	0	81	30
Commercial Drivers License Information System Fees	275	0	267	8	250	0	225	25
Distributions to Cities of Funds Accruing to the Motor Fuel Tax Fund	179,164	0	158,125	21,039	136,400	0	136,362	38
Refunds of Taxes and Fees Credited to Federal and Other Funds	500	0	175	325	0	0	0	0
Refunds of Fees Credited to Motor Vehicle Commission Fund	5	0	5	0	13	0	8	5
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	2,015	0	2,011	4	1,660	0	1,613	47
Refunds of Motor Fuel Tax	42,070	0	42,063	7	42,070	0	42,069	1
Refunds-Overpayment and Errors of the Workers' Compensation Fund	1,172	0	1,171	1	1,400	0	283	1,117
Refunds-Overpayment and Errors of the Workers' Compensation-Second Injury Fund	499	0	499	0	375	0	134	241
Special Revenue Funds Total	272,723	955	248,880	22,888	226,762	902	223,114	2,746
AGENCY FUNDS								
Receipts from Gasoline Taxes for Distribution to Counties	100,918	0	28,895	72,023	102,500	0	102,097	403
Debt Offset Refunds	250	0	123	127	3,700	0	94	3,606
Agency Funds Total	101,168	0	29,018	72,150	106,200	0	102,191	4,009
TOTAL (Memorandum Only)	1,680,484	80,364	1,503,967	96,153	1,502,270	1,893	1,474,161	26,216



Missouri Department of Revenue

Notes to the Financial Statements

The Notes to the Financial Statements provide a summary of significant accounting policies and other disclosures required for a fair presentation of the basic financial statements.

Department of Revenue

Notes to the Financial Statements

For Year Ended June 30, 2000

The accounting methods and procedures adopted by the Department of Revenue conform to generally accepted accounting principles as applied to governmental entities. The following notes to the financial statements are an integral part of the department's Comprehensive Annual Financial Report.

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Department of Revenue is a component unit of the State of Missouri. The reporting entity includes divisions and one commission and their respective funds for which the Director of Revenue is financially accountable. Exclusion of such divisions and commission would cause the reporting entity's financial statements to be misleading and incomplete. In Fiscal Year 2000, the department excluded the Lottery Commission and State Tax Commission from its reporting entity. These commissions are not financially accountable to the Director of Revenue and therefore are fiscally independent.

B. Basis of Presentation

The department uses funds and account groups to report its financial position and the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and aids management in demonstrating compliance with finance-related legal and contractual provisions. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the governmental funds.

Appropriations provide the monies to operate the department and the programs it administers. Because expenditures for the fund type or any program are reported only as charged to

appropriations, they may not reflect the total cost of the related activity. Other direct and indirect costs provided by other state agencies are not allocated to the applicable fund type or program.

The accompanying financial statements are structured into two categories of funds and two account groups as follows:

Governmental Funds include the General Fund, special revenue funds and a capital projects fund. These funds account for the revenue sources and expenditures of the department.

Fiduciary Funds include agency funds. These funds account for assets held by the department as an agent for individuals, other governments and other funds.

Account Groups include the General Fixed Assets Account Group and the General Long Term Debt Account Group. These account groups are used to record the fixed assets and long-term liabilities of the governmental funds.

C. Basis of Accounting

The accounting and financial treatment applied to a fund is determined by its measurement focus. Governmental fund types and agency funds are presented using the flow of current financial resources measurement focus. With this measurement focus, operating statements present increases and decreases in net current assets and unreserved fund balance as a measure of available spendable resources.

Notes to the Financial Statements

The governmental fund types and agency funds use the modified accrual basis of accounting. Revenues are recognized when they become measurable and available to pay current period liabilities. Expenditures are recognized when the related fund liability is incurred except for the following.

1. Fixed assets are reported as expenditures when acquired.
2. Long-term compensated absence obligations (accumulated vacation and compensatory time) and sick pay are recorded as expenditures when paid.
3. Inventories are recorded as expenditures when purchased.

Expenditures include amounts payable at June 30 and paid during the lapse period (July 1 through July 31 of the subsequent fiscal year). The department's claim against appropriations for these payables is reflected on the financial statements as appropriations receivable. The authority to expend appropriations ends with the close of the lapse period.

D. Cash and Cash Equivalents

Cash and cash equivalents include money held in cash management accounts, collection system accounts and float.

E. Investments

Cash resources in the agency funds are combined to form a pool for investment purposes. These are stated at cost which approximate market. The department's contracted bank manages the investments in accordance with an agreement entered into in July 1998. The department's contracted bank distributes interest income earned as a result of pooling to the appropriate funds based on each fund's equity in the pooled investments. Department of Revenue Administrative Rule 12 CSR 10-43-020 authorizes the department to invest in the following instruments: United States Treasury Notes; time deposits; Federal National Mortgage Association Securities;

Student Loan Marketing Association Securities; Federal Home Loan Bank Securities; Federal Home Loan Mortgage Corporation Securities; Federal Farm Credit System Securities; and repurchase agreements and reverse repurchase agreements secured by United States Treasury obligations or by the federal agency securities just listed.

F. Interest Receivable

Interest receivable represents accrued interest on agency funds' short-term investments.

G. Appropriations Receivable

Appropriations receivable are the department's claim against appropriations for payables at June 30 and paid during the lapse period.

H. Accounts Receivable

Accounts receivable are derived primarily from taxes and interest and penalties or additions to tax. Receivables are reported gross of allowances for doubtful accounts. Allowances for doubtful accounts are presented separately in the financial statements.

Estimates of withholding, sales and use, motor fuel and special fuel taxes due to the department are computer or manually generated based on the taxpayer's past liability when the taxpayer fails to file a return when due. Estimates of individual and corporate taxes are based on matching with federal tax returns. Because it is uncertain whether a liability exists at the time the estimate is generated, the actual tax receivable is not measurable. Thus, estimates are not included in the receivables or revenues shown on the financial statements. At June 30, 2000, the tax revenue estimate was approximately \$511 million.

I. Due To and Due From Other Funds

Due to and due from other funds represent interfund payables and receivables that arise from interfund transfers required by Missouri statutes.

J. Due To and Due From State Treasurer

Amounts reported as due to the State Treasurer represent the department's obligation to transfer accounts receivable (less allowances and deferred revenues) and amounts due from other funds to the State Treasury when received.

Amounts reported as due from the State Treasurer represent payments received from taxpayers in excess of their computed tax liability and/or amounts due to be transferred to another fund.

K. Funds in Custody of State Treasurer

Funds in custody of the State Treasurer are sales tax bonds, transient employer bonds and protested income and sales and use tax. The corresponding liabilities are funds held in trust (protested taxes) and due to other entities (bonds).

L. Inventory

Inventory consists of supplies, postage and license plates and tabs. Supply inventories consist primarily of office supplies and bureau-specific forms. Inventories are valued at actual cost using the first-in, first-out method of inventory valuation and are recognized as expenditures when purchased. Inventories on-hand at fiscal year end are recorded on the applicable funds' balance sheet and as a reserve of fund balance.

M. Fixed Assets

Fixed asset purchases are reported as expenditures in the fund financing the acquisition and are capitalized in the General Fixed Assets Account Group. Fixed assets consist of furniture and equipment and are valued at historical cost or estimated historical cost when actual historical cost is unknown. No depreciation is recorded on fixed assets.

N. Refunds Payable

Refunds payable in the General Fund consist of amounts owed for overpayment of individual and

corporate income tax, sales and use tax, insurance premium tax and estate tax. Special revenue funds' refunds payable consists of refunds of motor fuel tax, sales and use tax and workers' compensation, overpayments and errors.

O. Due to Other Entities

The due to other entities amount in the General Fund includes cash and transient employer bonds held by the State Treasurer and fees owed for collection services. The due to other entities amount in the special revenue funds consists of motor fuel tax distributions owed to local governments. The agency funds due to other entities amount consists of local cigarette tax, local sales tax, financial institutions tax, highway use tax and fees, local option use tax, insurance premiums tax and riverboat gaming taxes and fees owed to local governments, local use tax owed to taxpayers, and amounts collected by the Highway Reciprocity Commission and the Department of Economic Development that are owed to other states and by the Department of Agriculture that are owed to commodity councils.

P. Funds Held In Trust

Funds held in trust in the General Fund represent income tax and the three percent General Fund portion of sales and use tax paid under protest. Protested sales and use taxes and income taxes are either returned to the taxpayer or remitted to the state based upon decisions reached by the Administrative Hearing Commission or various courts. Funds held in trust in the agency funds represent money the department is holding pending a subsequent event.

Q. Deferred Revenues

Deferred revenues are accounts receivable that have met asset recognition criteria but have not met revenue recognition criteria. Therefore, such amounts are reported within the accompanying financial statements as receivables and offset by a deferred revenue account (net of allowances). As the revenue

Notes to the Financial Statements

recognition criteria is met in subsequent periods, the liability for deferred revenues is removed and revenue is recognized. Revenues have been offset \$448,208,314 within the General Fund and \$25,970,149 within the special revenue funds.

R. Long-Term Debt

Long-term obligations of the department are reported in the General Long-Term Debt Account Group and consist of compensated absences, Article X distributions and lease/purchase obligations.

Compensated absences represent accumulated unpaid vacation and compensatory time. GASB Statement No. 16, "Accounting for Compensated Absences" requires governmental funds to recognize a current liability for the amount deemed to be payable with current financial resources. The remainder of the liability is reported in the General Long-Term Debt Account Group.

Article X of the Missouri Constitution establishes a revenue limit for the state. Revenues exceeding the limit are distributed to taxpayers in accordance with the Constitution. The distributions are initially made from the General Fund. Various other funds reimburse the General Fund for their share through operating transfers appropriated by the state legislature.

Lease/purchase obligations include the present value of net minimum future lease payments paid from the General Fund and/or the State Highways and Transportation Department Fund.

S. Fund Equity

The negative unreserved fund balances represent liabilities that were paid from Fiscal Year 2001 appropriations. The reserved fund balances represent the portion of fund equity not available for expenditure. The reserved fund balance includes the following two accounts.

Reserved for Encumbrances is an account used to segregate a portion of fund balance for amounts paid from current year appropriations for the subsequent year's obligation.

Reserved for Inventory is an account to segregate a portion of fund balance to indicate that inventory does not represent available, spendable resources even though it is a component of assets.

T. Revenues

Revenues for governmental funds are recognized when both measurable and available. All revenues are reported net of refunds of \$1,056,291,444 for the General Fund and \$46,828,724 for the special revenue funds.

U. Expenditures

Expenditures are recognized when the related liability is incurred. Expenditures are reported net of revenue overcollections (refunds).

V. Lapsed Balances

Lapsed balances is a budgetary account. It represents unspent department appropriations. The department does not have authority to spend funds representing lapsed balances.

W. Total (Memorandum Only)

The "Total (Memorandum Only)" column is presented as additional analytical data only and is not intended to fairly present the financial statements. Because the column does not identify the restrictions which exist by fund type, it should be read only with reference to the details of each fund type. Interfund eliminations have not been made in the aggregation of this data.

Comparative total data for the prior year is presented in the accompanying financial statements in order to provide an understanding of the changes in the department's financial position and operations.

NOTE 2. BUDGETARY AND LEGAL COMPLIANCE

A. Budgetary Data

The department's annual budget is prepared principally on the cash basis and represents appropriations requested by the department and recommended by the Governor. The Governor submits his budget to the state legislature for approval. The state legislature returns the approved budget bill to the Governor for his signature or veto.

The state legislature appropriates money to the department at the departmental level. The legal level of budgetary control is at the departmental level, however, the department maintains budgetary control at the divisional level.

Expenditures cannot exceed the appropriation amounts at the individual appropriation level and are monitored through the use of allotments. The Governor has the authority to reduce the allotments or appropriations in any fund if it appears that revenues for the fiscal year will fall below the estimated revenues. Unexpended appropriations lapse at the end of each appropriation year.

The department may increase certain estimated original appropriation amounts as necessary. If the department requires supplemental appropriations for an appropriation year, the state legislature enacts them during the next legislative session by the same process used for original appropriations.

B. Budgetary to GAAP Basis Reconciliation

Cash collections reconcile to revenues as shown below. The appropriations included as revenues are only those for department operations and exclude refund appropriations. Revenues are presented on the modified accrual basis of accounting, net of refunds. The revenue/expenditure offset shown in the reconciliation is the net monetary effect of an agreement with an independent company to provide software maintenance and motor vehicle manuals in exchange for department computer generated reports.

The expense and equipment amounts shown on the Combined Statement of Appropriations and Expenditures--Budgetary Basis reconcile to the expense and equipment amounts shown on the Combined Statement of Revenues, Expenditures and Changes in Fund Balance, All Governmental Fund Types as shown on the next page.

FISCAL YEAR 2000 REVENUE (GAAP BASIS)

	(in thousands of dollars)		
	General Fund	Special Revenue Fund	Capital Projects Fund
Fiscal Year 2000 Cash Collections	\$6,874,949	\$2,266,299	\$151,445
Add (Deduct) net change in:			
Receivables	128,371	(37,517)	395
Due From Agency Funds	6,939	9,767	7,378
Deduct: Deferred Revenues	(448,208)	(25,970)	
Refunds	(1,056,291)	(46,829)	
Add: Appropriations	306,595	226,330	
Revenue/Expenditure Offset		11	
FY 2000 Revenue(GAAP Basis)	<u>\$5,812,355</u>	<u>2,392,091</u>	<u>\$159,218</u>

**FISCAL YEAR 2000 EXPENDITURES
(GAAP BASIS)**

	(in thousands of dollars)	
	General Fund	Special Revenue Funds
Budgetary Expense and Equipment Expenditures	\$12,192	\$19,355
Add (Deduct) net change in:		
Encumbrances	(94)	(104)
Current year expenditures paid from subsequent year's appropriation	(33)	(15)
Add: Revenue/Expenditure Offset		11
Fiscal Year 2000 Expenditures (GAAP Basis)	<u>\$12,065</u>	<u>\$19,247</u>

C. Deficit Fund Balance

The amounts presented as negative fund balances at June 30, 2000, resulted from liabilities that were paid from Fiscal Year 2001 appropriations as shown in the next column.

DEFICIT FUND BALANCE

General Fund

Supplies	\$1,957
Professional Development	339
Business & Professional Svcs.	445
Maintenance & Repair Services	356
Rent/Lease	1,200
Total	<u>\$4,297</u>

MV Commission Fund

Business & Professional Svcs.	<u>\$80</u>
-------------------------------	-------------

**State Highways & Transportation
Department Fund**

Travel	\$433
Fuel & Utilities	1,077
Supplies	566
Professional Development	74
Business & Professional Svcs.	1,356
Maintenance & Repair Services	761
Equipment Purchases	196
Miscellaneous	161
Total	<u>\$4,624</u>

Motor Fuel Tax Fund

Motor Fuel Tax Distributions	<u>\$29,241</u>
------------------------------	-----------------

NOTE 3. DEPOSITS AND INVESTMENTS

A. Deposits

For reporting purposes, deposits include cash management bank account balances the department maintains at its contracted bank and collection system bank account balances. All department deposits are insured by the FDIC up to \$100,000. The balance is secured by collateral pledged to the department.

Collection system bank account balances are 317 percent higher at June 30, 2000, over balances at June 30, 1999. This is a result of the department implementing a new provision in Section 136.110, RSMo, passed by the 90th General Assembly, First Regular Session in House Bill 516. The provision excludes any funds the department will distribute to cities or counties from being deposited to the state treasury. Therefore, the department now deposits highway use tax and fees the department collects at its branch and fee offices to department bank accounts. The department holds the portion it will distribute to cities and counties until the regular distribution date and transfers the state portion to the state treasury.

Department collateral securities are either held in a Federal Reserve joint custody account or by a third party custodian. As a result of the increase in collection system bank account balances, the amount of collateral the banks in the collection system had to pledge to the department increased by 284 percent from June 30, 1999, to June 30, 2000. During this implementation year of the new provision in Section 136.110, RSMo, the department mistakenly allowed two collection system banks to place their pledged securities at the banks' holding company. One bank pledged \$100,000 of these securities on April 21, 2000, and the other bank pledged \$25,000 on June 7, 2000. The department caught the error in July and requested the banks to move the securities to a third party custodian. The two banks completed the move to a third party custodian on July 18, 2000. At June 30, 2000, agency fund cash and

cash equivalents were secured with collateral as shown on the next page.

B. Investments

All investments in repurchase agreements and securities are 100 percent secured by the underlying United States Treasury or agency securities. The department's contracted bank guarantees no loss of principal or interest to the department. At June 30, 2000, agency fund investments consisted of amounts as shown on the next page.

Department investment securities are held in a joint custody account with the department's contracted bank at the Federal Reserve Bank of St. Louis. The joint custody account requires that department personnel release securities.

Safety responsibility securities (amounts shown on the next page) are proof of financial responsibility that owners of motor vehicles pledge to the department in lieu of automobile insurance as provided by Section 303.240, RSMo. The department secures the securities in the State Treasurer's Office safe.

The Combined Balance Sheet All Fund Types and Account Groups also includes \$30,543,000 for sales and use tax bonds, \$2,613,000 for protested income tax, \$14,626,000 for protested sales and use tax and \$567,000 for transient employer bonds in the General Fund. Because these amounts are under the custody and control of the State Treasurer, responsibility for investing and securing these funds rests with that office. At June 30, 2000, these funds were invested as shown on the next page. The State Treasurer's investments were secured with securities held by the State Treasurer or by his agent in the State Treasurer's name.

Notes to the Financial Statements

DEPARTMENT OF REVENUE TOTAL DEPOSITS

	Carrying Amount	Bank Balance	Collateral Value
Deposits:			
Insured (FDIC)	\$17,853,480	\$17,770,485	\$17,770,485
Uninsured:			
Collateral held by department's agent in department's name	9,196,520	10,283,516	44,285,938
Total Deposits	<u>\$27,050,000</u>	<u>\$28,054,001</u>	<u>\$62,056,423</u>

DEPARTMENT OF REVENUE TOTAL INVESTMENTS

	Carrying Amount	Market Value
Investments:		
Overnight Repurchase Agreements:		
Securities held by the Federal Reserve in the department's name		
United States Treasury Notes	\$41,200,000	\$41,200,000
Agency Securities	75,000,000	75,000,000
Term Securities:		
Securities held by the Federal Reserve in the department's name		
Repurchase Agreement Agency Securities	54,832,531	54,959,850
Agency Notes	14,782,800	15,150,781
Agency Discount Notes	24,230,183	24,609,317
Safety Responsibility Securities:		
Securities held by the department in the Investor's name	2,041,090	1,876,744
Total Investments	<u>\$212,086,604</u>	<u>\$212,796,692</u>

STATE TREASURER INVESTMENTS

	Carrying Amount	Market Value
Certificates of Deposit	\$7,494,095	\$7,494,095
Repurchase Agreements	3,229,713	3,229,713
U.S. Treasury and Agency Securities	37,625,192	37,549,942
Total	<u>\$48,349,000</u>	<u>\$48,273,750</u>

NOTE 4. FIXED ASSETS

A statement of changes in fixed assets for the year ended June 30, 2000, follows.

CHANGES IN FIXED ASSETS	
	Fixed Assets Furniture and Equipment (in thousands of dollars)
Balance July 1, 1999	\$21,691
Additions	12,250
Deletions	(9,604)
Adjustments	34
Balance June 30, 2000	<u>\$24,371</u>

NOTE 5. LEASING OBLIGATIONS

The department entered into various lease/purchase agreements for the acquisition of office equipment. FASB Statement No. 13, "Accounting for Leases" requires a lease that transfers substantially all of the benefits and risks of ownership to the lessee to be accounted for as the acquisition of a fixed asset and the incurrence of an obligation of the lessee (a capital lease). The liability presented in the General Long-Term Debt Account Group represents the net present value of the remaining lease/purchase agreements. The related assets are reported in the General Fixed Assets Account Group.

The General Fund and/or the State Highways and Transportation Department Fund supply funds for payment of these lease obligations. The use of the leased equipment and the availability of monies in each fund dictates which fund pays for specific leased equipment.

A summary of the future minimum lease payments for capital leases follows.

FUTURE MINIMUM LEASE PAYMENTS

Fiscal Year Ending June 30,	Future Minimum Lease Payments
2001	\$469,248
2002	212,580
2003	97,965
After 2003	<u>0</u>
Total minimum lease payments	\$779,793
Less amount representing interest	<u>(64,209)</u>
NPV of minimum lease payments	<u>\$715,584</u>

The department, through the Office of Administration (OA), enters into various operating leases for land and buildings. Each lease contains a fiscal funding clause indicating that continuation of the lease is subject to annual funding by the legislature. The department expects that in the normal course of business it will renew most of the leases or replace them with similar leases. OA has responsibilities for the payment of lease obligations.

NOTE 6. COMPENSATED ABSENCES

The department's policy for vacation pay allows employees to take time off with pay, to accumulate this leave to a specified maximum and to receive accumulated leave on termination. A normal year's accumulation for the department is approximately 32,305 days. At June 30, 2000, accumulated leave was 32,206 days. This would require approximately \$3,542,660 to satisfy at salary rates then in effect (excluding the state's share of OASDHI, retirement and insurance).

Employees who are eligible under the Fair Labor Standards Act earn compensatory leave. The department's policy allows the department

Notes to the Financial Statements

to provide for any combination of compensatory time off and overtime payment. Accumulated compensatory time at June 30, 2000, was 234 days. This would require approximately \$25,740 to satisfy at salary rates then in effect (excluding the state's share of OASDHI, retirement and insurance).

Accumulated sick leave is not paid upon employee termination and does not represent a liability to the department.

NOTE 7. ARTICLE X

Article X of the Missouri Constitution establishes a revenue limit for the state. Revenues exceeding the limit are distributed to taxpayers in accordance with the Constitution. In Fiscal Year 2000, the department distributed \$178.8 million relating to Fiscal Year 1998. The state also exceeded the revenue limit in Fiscal Year 1999. The department will distribute approximately \$98.9 million in Fiscal Year 2001.

NOTE 8. CHANGES IN LONG TERM DEBT

The following is a summary of changes in general long-term debt for the year ended June 30, 2000.

CHANGES IN LONG-TERM DEBT				
(in thousands of dollars)				
	Balance July 1, 1999	Increases	Decreases	Balance June 30, 2000
Compensated Absences	\$3,446	31		3,477
Article X Distributions	356,190		(257,336)	98,854
Obligations Under				
Lease/Purchases	660	56		716
Total Long-Term Debt	\$360,296	87	(257,336)	103,047

NOTE 9. INTERFUND RECEIVABLES AND PAYABLES

A summary of interfund receivables and payables at June 30, 2000, is shown below.

INTERFUND RECEIVABLES AND PAYABLES		
Fund	(in thousands of dollars)	
	Receivables	Payables
General	\$8,510	
Capital Projects:		
State Road	7,378	
Special Revenue:		
Aviation Trust	3	
Children's Trust	2	
Conservation Commission	925	
DOR Information	105	\$1,025
Gaming Commission	5	
Gaming Proceeds for Education	19	
Motor Fuel Tax		80
Organ Donor Program	14	
Parks Sales Tax	220	
School District Trust	2,138	
Soil and Water Sales Tax	210	
State Highways and Transportation		
Department	7,100	
State Highways and Transportation		
Department-Grade Crossing Safety	47	
State Transportation	62	
Agency:		
Cigarette Tax		7
County Stock Insurance		26
Financial Institutions Tax		216
Fuel Local Deposit (FLOYD)	2,509	
Highway Reciprocity Commission Holding		868
International Fuel Tax Agreement	3	
International Registration Plan	43	(39)
Local Option Use Tax	34	29
Local Sales Tax	9,508	1,537
Motor Vehicle Local Sales Tax		32,264
Riverboat Gaming		24
Suspense Holding		2,798
Total	<u>\$38,835</u>	<u>\$38,835</u>

NOTE 10.
EMPLOYEE FRINGE BENEFITS

Employees are covered by the Missouri State Employees' Retirement System (MOSERS), the Social Security System (OASDHI) and the Missouri Consolidated Health Care Plan (MCHCP). The State of Missouri pays pension costs, life and disability insurance costs, the state's portion of social security taxes and the state's contribution to the medical benefit plan from the same fund as the related payrolls. The state legislature appropriates OA the money to pay the department's employees' fringe benefit costs and, therefore, such costs are not included in the department's financial statements. For the year ended June 30, 2000, the cost to the State of Missouri for the Department of Revenue employees' fringe benefits was approximately \$14,549,000. Of this amount, \$6,343,000 represented the amount contributed by OA for the MOSERS retirement plan.

MOSERS, authorized by Chapter 104, RSMo, is a noncontributing, defined benefit plan. To be eligible to participate in the MOSERS plan, employees must be employed in a position normally requiring them to work at least 1,000 hours a year and must not be accumulating benefits in another retirement system to which the state is contributing. An employee is vested once they have five years of service. Normal retirement age is 65. Employees may retire at age 55 and receive reduced benefits. Employees may retire at age 50 with full benefits if their combined age and years of service equal 80. Fiscal Year 2000 payroll for all employees of the department was \$52,775,000. Of this amount, \$50,736,000 was covered payroll for the MOSERS retirement plan.

MCHCP, authorized by Chapter 103, RSMo, is a self-funded medical benefits plan paid by state and member contributions. Active state employees covered by MOSERS or members of the Public School Retirement System may enroll in the plan and qualifying vested employees may continue medical coverage after leaving the department.

Employees may also participate in the state's deferred compensation, cafeteria, dental and vision plans. Created in accordance with Internal Revenue Code Section 457, the Missouri State Public Employees Deferred Compensation Plan permits employees to defer a portion of their current salary to future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The state also provides the Deferred Compensation Incentive Plan. Employees are eligible to participate in the incentive plan if they have been employed by the state for 12 consecutive months preceding the state's contributions to the incentive plan and are making continuous monthly deferrals of at least \$25 to the deferred compensation plan. The state's contribution is \$25 per eligible employee.

The cafeteria plan is a flexible compensation program created in accordance with Internal Revenue Code Section 125. This plan permits employees to reduce their salaries in exchange for nontaxable benefits, creating tax savings that are used to pay or reimburse certain expenses elected by the employees. The options available to employees are medical expense reimbursement, dependent care reimbursement and premium payment for state health, life, dental and vision insurance.

NOTE 11.
CAPITAL PROJECTS FUND

The capital projects fund column on the Combined Balance Sheet All Fund Types and Account Groups and the Combined Statement of Revenues, Expenditures and Changes in Fund Balance All Governmental Fund Types is comprised of the State Road Fund. The State Road Fund, authorized by Article IV, Section 30(b) of the Missouri Constitution receives state revenue derived from highway users including state license fees and taxes upon motor vehicles, trailers and motor fuel.



Missouri Department of Revenue

Special Revenue Funds

The Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Special Revenue Fund Descriptions

AVIATION TRUST FUND

This fund, as authorized by Section 155.090, RSMo, receives collections from a use tax imposed on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. It also receives sales and use tax imposed on aviation fuel, as authorized by Section 144.805, RSMo.

BLIND PENSION FUND

This fund, as authorized by Section 209.130, RSMo, receives collections of a 3 cent tax on each \$100 valuation of taxable property in the State of Missouri. Also, as authorized by Section 137.1021, RSMo, this fund receives six-tenths of one percent of the County Private Car Tax Trust Fund balance.

CHILDREN'S TRUST FUND

This fund, as authorized by Section 451.151, RSMo, receives a \$15 portion of fees county recorders of deeds charge for the issuance of marriage licenses and a \$7 portion of fees charged for a certified copy of a marriage license. The fund also receives contributions from individuals conducting motor vehicle transactions, as authorized by Section 301.463, RSMo, and contributions of \$2 or more that taxpayers designate on their income tax return, as authorized by Section 210.174, RSMo.

CONSERVATION COMMISSION FUND

This fund, as authorized by Article IV, Section 43(a), Constitution of Missouri, receives the 1/8 percent sales/use tax collections.

CRIME VICTIMS' COMPENSATION FUND

This fund, as authorized by Section 595.045, RSMo, receives the following:

1. Seventy-five percent of \$4 of each \$5 fee assessed as costs in each court proceeding

filed in any court in the state (except municipal courts) for violation of any criminal law of the state after the department deposits the maximum amount into the State Forensic Laboratory Fund;

2. Seventy-five percent of \$4.75 of each \$5 fee assessed as costs in each municipal court proceeding filed in the state for violation of any criminal law of the state; and
3. One hundred percent of the judgment amounts entered by the courts for various convictions. These judgment amounts are as follows:
 - A. Sixty-eight dollars for the conviction of a Class A or B felony;
 - B. Forty-six dollars for the conviction of a Class C or D felony; and
 - C. Ten dollars for the conviction of various misdemeanors.

DEPARTMENT OF REVENUE FEDERAL FUND

The Division of Motor Vehicle and Drivers Licensing, the Criminal Investigation Bureau and the General Counsel's Office have entered into contracts for federal grants from the Federal Highway Administration and the National Highway Traffic Safety Administration. These grants are for various drivers licensing programs and highway use tax compliance. All Department of Revenue appropriations pertaining to grant expenditures are charged to this fund. Consequently, the department transmits all reimbursement receipts to the fund.

DEPARTMENT OF REVENUE INFORMATION FUND

This fund, as authorized by Section 32.067, RSMo, receives fees the department charges on the sale of its information and publications to

Special Revenue Funds

individuals, businesses, federal, state and local governments. In accordance with Section 33.080, RSMo, at the end of each odd-numbered fiscal year, the department transfers the fund balance exceeding \$25,000 related to general revenue activities to the General Fund. In accordance with Section 32.067, RSMo, at the end of each fiscal year, the department transfers the fund balance which is not related to general revenue activities to the State Highways and Transportation Department Fund.

DIVISION OF AGING-ELDERLY HOME DELIVERED MEALS TRUST FUND

This fund, as authorized by Section 660.078, RSMo, receives contributions of \$2 or more that taxpayers designate on income tax returns. An individual or corporation entitled to a tax refund may designate a portion of the refund due for credit to this fund.

DOMESTIC RELATIONS RESOLUTION FUND

This fund, as authorized by Section 452.552, RSMo, receives collections of a ten dollar surcharge charged by courts for filing an action for the dissolution of marriage.

FAIR SHARE FUND

This fund, as authorized by Section 149.015, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes).

GAMING COMMISSION FUND

This fund, as authorized by Sections 313.820 and 313.835, RSMo, receives 50 percent of the \$2 admission fee the department collects from gaming boats for each person embarking on an excursion gambling boat.

GAMING PROCEEDS FOR EDUCATION FUND

This fund, as authorized by Section 313.822, RSMo, receives 90 percent of the collections of

a 20 percent tax on the adjusted gross gaming receipts of gambling boats.

HEALTH INITIATIVES FUND

This fund, as authorized by Section 149.015 and 149.160, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes) and a 10 percent tax on tobacco products other than cigarettes.

INDEPENDENT LIVING CENTER FUND

This fund, as authorized by Sections 178.653 and 561.035, RSMo, receives receipts county clerks collect for drug-related offenses and intoxication-related traffic offenses.

LOCAL RECORDS PRESERVATION FUND

This fund, as authorized by Section 59.319, RSMo, receives 25 percent of a \$4 user fee county recorders of deeds charge for the recording of any instrument. The Secretary of State uses the money for preservation of local records.

MISSOURI COMMUNITY COLLEGE JOB TRAINING PROGRAM FUND

This fund, as authorized by Section 178.896, RSMo, receives a portion of withholding taxes remitted by an employer who has entered into a project agreement with a junior college district to provide education and training for the creation of jobs. The Department of Economic Development must approve the project agreement.

MISSOURI HOUSING TRUST FUND

This fund, as authorized by Section 59.319, RSMo, receives fees county recorders of deeds charge for the recording of any instrument.

MISSOURI OFFICE OF PROSECUTION SERVICES FUND

This fund, as authorized by Section 56.765, RSMo, receives one-half of a \$1 surcharge assessed as costs in each court proceeding filed in any court in the state in all criminal cases, except when a proceeding or defendant has been dismissed by the court or when costs are to be paid by the state, county or municipality.

MOTOR FUEL TAX FUND

This fund, as authorized by Section 142.345, RSMo, receives motor fuel taxes and distributes these taxes to the State Highways and Transportation Department Fund and the agency fund, Fuel Local Deposit (FLOYD) Fund.

MOTOR VEHICLE COMMISSION FUND

This fund, as authorized by Section 301.560, RSMo, receives fees the department collects from manufacturers, motor vehicle dealers and boat dealers.

MOTORCYCLE SAFETY TRUST FUND

This fund, as authorized by Section 302.137, RSMo, receives fees assessed as additional court costs for violations of Missouri laws, municipal ordinances or county ordinances involving a motorcycle or motortricycle.

ORGAN DONOR PROGRAM FUND

This fund, as authorized by Section 194.297, RSMo, receives monetary donations from drivers' license applicants. The Department of Health uses the fund's money for implementation of organ donation awareness programs.

PARKS SALES TAX FUND

This fund, as authorized by Article IV, Sections 47(a) and 47(b) of the Missouri Constitution,

receives 50 percent of the 1/10 percent sales/use and motor vehicle sales tax collections.

PETROLEUM INSPECTION FUND

This fund, as authorized by Section 414.082, RSMo, receives fees for the inspection of motor fuels used in spark-ignition internal combustion engines.

PETROLEUM STORAGE TANK INSURANCE FUND

This fund, as authorized by Section 319.129, RSMo, receives fees the department collects from owners and operators of underground and aboveground storage tanks. This fund supercedes the Underground Storage Tank Insurance Fund.

SCHOOL BUILDING REVOLVING FUND

This fund, as authorized by Sections 166.131 and 166.300, RSMo, receives collections of forfeitures for any breach of penal law collected by county treasurers.

SCHOOL DISTRICT TRUST FUND

This fund, as authorized by Section 144.701, RSMo, receives the education (Proposition C) sales and use tax collections (50 percent of the 1 percent tax on motor vehicles).

SERVICES TO VICTIMS FUND

This fund, as authorized by Section 595.100, RSMo, receives the following:

1. Twenty-five percent of \$4 of each \$5 fee assessed as costs in each court proceeding filed in any court in the state (except municipal courts) for violation of any criminal law of the state after the department deposits the maximum amount into the State Forensic Laboratory Fund; and
2. Twenty-five percent of \$4.75 of each \$5 fee assessed as costs in each municipal

Special Revenue Funds

court proceeding filed in the state for violation of any criminal law of the state.

SOIL AND WATER SALES TAX FUND

This fund, as authorized by Article IV, Sections 47(a) and 47(b), Constitution of Missouri, receives 50 percent of the 1/10 percent sales/use and motor vehicle sales tax collections.

SOLID WASTE MANAGEMENT FUND

This fund, as authorized by Section 260.273, RSMo, receives 96 percent of collections from fees imposed on the purchase of tires.

STATE FORENSIC LABORATORY FUND

This fund, as authorized by Section 595.045, RSMo, receives \$4 of each \$5 fee assessed as costs in each court proceeding filed in any court in the state (except municipal courts) for violation of any criminal law of the state up to a maximum of \$250,000 annually.

STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND

This fund, as authorized by Section 226.200, RSMo, receives collections derived from highway users as an incident to their use or right to use the highways of the state. These collections include drivers' and motor vehicle license fees, taxes on motor vehicles, trailers and motor vehicle fuels.

STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT GRADE CROSSING SAFETY ACCOUNT FUND

This fund, as authorized by Section 389.612, RSMo, receives collections of a grade crossing safety fee charged to owners of motor vehicles and owners of railroad rolling stock and flanged wheel equipment or private cars. The state uses the fund's money for the installation, construction or reconstruction of automatic signals or other safety devices or improvements

at railroad crossings, public roads, streets or highways.

STATE LAND SURVEY PROGRAM FUND

This fund, as authorized by Section 59.319, RSMo, receives 25 percent of a \$4 user fee county recorders of deeds charge for the recording of any instrument.

STATE SCHOOL MONEY FUND

This fund, as authorized by Section 149.065, RSMo, receives the collections of the 4 1/2 mills per cigarette tax (9 cents per pack of 20 cigarettes).

STATE TRANSPORTATION FUND

This fund, as authorized by Article IV, Section 30(b) of the Missouri Constitution, receives a portion of motor vehicle sales taxes.

STATEWIDE COURT AUTOMATION FUND

This fund, as authorized by Section 476.053, RSMo, receives fees assessed as costs in each circuit and associate circuit court proceeding.

WORKERS' COMPENSATION FUND AND WORKERS' COMPENSATION-SECOND INJURY FUND

These funds, as authorized by Section 287.660 through 287.720, RSMo, receive insurance tax receipts. During an abatement year, the Second Injury Fund receives 100 percent of both the collected workers' compensation tax and workers' compensation-second injury tax. During a non-abatement year, the Workers' Compensation Fund receives 100 percent of workers' compensation tax and the Second Injury Fund receives 100 percent of the workers' compensation-second injury tax. The Department of Insurance determines when an abatement year occurs.

**DEPARTMENT OF REVENUE
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2000**

(in thousands of dollars)													(continued on next page)
	Aviation Trust	Children's Trust	Conservation Commission	Dept. of Revenue Federal	Dept. of Revenue Information	Fair Share	Gaming Commission	Gaming Proceeds for Education	Health Initiatives	Motor Fuel Tax	Motor Vehicle Commission	Organ Donor	Parks Sales Tax
ASSETS													
Appropriations Receivable			1	8	53						53		
Accounts Receivable		1	5,111		221	1,018			1,093	56,665			1,812
Allowance for Doubtful Accounts			(2,316)		(16)								(726)
Due From Other Funds	3	2	925		105		5	19				14	220
Due From State Treasurer					1,025					80			
Postage Inventory				1	159								
Supply Inventory				2	1				1		8		
License Plate and Tab Inventory													
Total Assets	3	3	3,721	11	1,548	1,018	5	19	1,094	56,745	61	14	1,306
LIABILITIES													
Accounts Payable					36								
Accrued Payroll			1	8	17						14		
Refunds Payable											39		
Due to Other Entities										29			
Due to Other Funds					1,025					80			
Due to State Treasurer	3	3	3,338		310	1,018	5	19	1,081	55,590		14	1,186
Deferred Revenue			382						12	1,075			120
Compensated Absences													
Total Liabilities	3	3	3,721	8	1,388	1,018	5	19	1,093	56,774	53	14	1,306
FUND BALANCE													
Reserved for Encumbrances													
Reserved for Inventory				3	160				1		8		
Unreserved										(29)			
Total Fund Balance	0	0	0	3	160	0	0	0	1	(29)	8	0	0
Total Liabilities and Fund Balance	3	3	3,721	11	1,548	1,018	5	19	1,094	56,745	61	14	1,306

**DEPARTMENT OF REVENUE
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2000**

(continued from previous page)				(in thousands of dollars)									
	Petroleum Inspection	Petroleum Storage Tank Ins.	School District Trust	Soil & Water Sales Tax	Solid Waste Mgmt.	State Hwys. and Transp. Department	State Hwys. and Transp. Dept. Grade Crossing	State School Money	State Transp.	Workers' Comp.	Workers' Comp. - Second Injury	TOTAL	
ASSETS													
Appropriations Receivable	\$					2,270							
Accounts Receivable		10	29	37,130	1,812	648	8,592	2,432	4,059			2,385	14,687
Allowance for Doubtful Accounts				(16,985)	(726)							120,633	158,214
Due From Other Funds				2,138	209							(20,769)	(14,528)
Due From State Treasurer							7,100	47	62			21,447	21,447
Postage Inventory							3,093			13	1	53,487	53,487
Supply Inventory	1	1					393					553	951
License Plate and Tab Inventory							317					331	304
							1,734					1,734	1,753
Total Assets	\$	11	30	22,283	1,295	648	23,499	47	2,432	4,121	13	1	119,928
													236,315
LIABILITIES													
Accounts Payable	\$					1,686						1,745	1,938
Accrued Payroll						405						461	476
Refunds Payable						3,093				13	1	3,107	2,272
Due to Other Entities												29	6,052
Due to Other Funds												1,105	51,215
Due to State Treasurer		10	29	19,479	1,175	15,692	47	2,432	4,121			105,513	158,933
Deferred Revenue				2,804	120	648						5,200	6,200
Compensated Absences						48						48	10
Total Liabilities	\$	10	29	22,283	1,295	648	20,924	47	2,432	4,121	13	1	117,208
													227,096
FUND BALANCE													
Reserved for Encumbrances	\$					136						136	7,495
Reserved for Inventory		1	1			2,444						2,618	3,008
Unreserved						(5)						(34)	(1,284)
Total Fund Balance	\$	1	1	0	0	0	2,575	0	0	0	0	2,720	9,219
Total Liabilities and Fund Balance	\$	11	30	22,283	1,295	648	23,499	47	2,432	4,121	13	1	119,928
													236,315

This statement only includes those funds with an asset and liability balance at June 30, 2000.
Those funds that did not have a balance at June 30, 2000 are:

Blind Pension Fund	Missouri Housing Trust Fund
Crime Victims' Compensation Fund	Missouri Office of Prosecution Services Fund
Division of Aging-Elderly Home Delivered Meals Trust Fund	Motorcycle Safety Trust Fund
Domestic Relations Resolutions Fund	School Building Fund
Independent Living Center Fund	Services to Victims Fund
Local Records Preservation Fund	State Forensic Laboratory Fund
Missouri Comm. College Job Training Program Fund	State Land Survey Program Fund
	Statewide Court Automation Fund

DEPARTMENT OF REVENUE
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
FOR YEAR ENDED JUNE 30, 2000

(continued from previous page)			(in thousands of dollars)											
	Services to Victims	Soil & Water Sales Tax	Solid Waste Mgmt.	State Forensic Lab.	State Highways and Transp. Department	State Hwys. and Transp. Dept. Grade Crossing	State Land Survey	State School Money	State Transp.	Statewide Court Automation	Workers' Comp.	Workers' Comp.-Second Injury	TOTAL	
REVENUES														
Appropriations					44,387								181,118	
Individual Income Tax					209,818	805	1,460	23		4,606			9,356	
Licenses, Permits and Fees			1,398		378,771								11,601	
Motor Fuel Tax		32,507			37,900								336,005	
Sales and Use Tax									5,278				642,262	
Sale of Information	3,109	6		250	2,346			53,831					833,122	
Other Revenues	3,109	32,513	1,398	250	673,222	805	1,460	53,854	5,278	4,606	17,907	35,542	2,166	
Total	3,109	32,513	1,398	250	673,222	805	1,460	53,854	5,278	4,606	17,907	35,542	372,020	
Provision for Transmittal to State Treasury	3,109	32,513	1,398	250	628,835	805	1,460	53,854	5,278	4,606	17,907	35,542	2,165,750	
Net Revenues	0	0	0	0	44,387	0	0	0	0	0	0	0	226,341	
EXPENDITURES														
Personal Service					23,917								25,131	
Expense and Equipment					18,267								19,247	
Commercial Drivers License														
Information System Fees					267								267	
Distributions to Cities of Funds Accruing to the Motor Fuel Tax Fund														
Total Expenditures	0	0	0	0	42,451	0	0	0	0	0	0	0	164,352	
Excess of Revenues Over (Under) Expenditures													178,985	
Before Lapsed Balances	0	0	0	0	1,936	0	0	0	0	0	0	0	17,344	
Lapsed Balances					1,817								23,453	
Excess of Revenues Over (Under) Expenditures	0	0	0	0	119	0	0	0	0	0	0	0	(52)	
OTHER FINANCING SOURCES (USES)														
Operating Transfers In					138,560				476				139,036	
Operating Transfers Out													(838,286)	
Total Other Financing Sources (Uses)	0	0	0	0	138,560	0	0	0	476	0	0	0	(338,715)	
Provision for Transfers to Other Funds					138,560				476				(338,715)	
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	0	0	0	0	119	0	0	0	0	0	0	0	(52)	
(Increase) Decrease in Reserve for Encumbrances					(104)								(6,109)	
Net change in Unreserved Fund Balance	0	0	0	0	15	0	0	0	0	0	0	0	1,250	
Fund Balance Unreserved -July 1, 1999					(20)								(1,284)	
Fund Balance Unreserved -June 30, 2000	0	0	0	0	(5)	0	0	0	0	0	0	0	(34)	

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
BUDGETED SPECIAL REVENUE FUNDS
FOR YEARS ENDED JUNE 30, 2000 AND 1999

(in thousands of dollars)

	2000				1999			
	Appropriation	Governor's Reserve	Expenditure	Lapsed Balances	Appropriation	Governor's Reserve	Expenditure	Lapsed Balances
AVIATION TRUST FUND								
Refunds for Aviation Trust Fund	16	0	12	4	16	0	14	2
Aviation Trust Fund Total	16	0	12	4	16	0	14	2
CONSERVATION COMMISSION FUND								
Division of Taxation and Collection								
Personal Service	428	0	428	0	408	0	291	117
Expense and Equipment	49	0	46	3	49	0	49	0
Conservation Commission Fund Total	477	0	474	3	457	0	340	117
DEPARTMENT OF REVENUE FEDERAL FUND								
Division of Administration								
Expense and Equipment	70	0	37	33	70	0	26	44
Total	70	0	37	33	70	0	26	44
Division of MV/DL Excl. Branch Offices								
Personal Service	159	0	0	159	152	0	3	149
Expense and Equipment	399	0	0	399	399	0	9	390
Total	558	0	0	558	551	0	12	539
Highway Reciprocity Commission								
Expense and Equipment	0	0	0	0	50	0	4	46
Total	0	0	0	0	50	0	4	46
Department of Revenue Federal Fund Total	628	0	37	591	671	0	42	629

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
BUDGETED SPECIAL REVENUE FUNDS
FOR YEARS ENDED JUNE 30, 2000 AND 1999

(in thousands of dollars)

	2000				1999			
	Appropriation	Governor's Reserve	Expenditure	Lapsed Balances	Appropriation	Governor's Reserve	Expenditure	Lapsed Balances
DEPARTMENT OF REVENUE INFORMATION FUND								
Division of Administration								
Personal Service	163	0	163	0	156	0	113	43
Expense and Equipment	284	0	284	0	438	0	430	8
Total	447	0	447	0	594	0	543	51
Division of MV/DL Excl. Branch Offices								
Personal Service	228	0	227	1	218	0	216	2
Expense and Equipment	231	0	231	0	77	0	77	0
Total	459	0	458	1	295	0	293	2
Department of Revenue Information Fund Total	906	0	905	1	889	0	836	53
DIVISION OF AGING-ELDERLY HOME DELIVERED MEALS TRUST FUND								
Division of Administration								
Expense and Equipment	11	0	11	0	11	0	11	0
Total	11	0	11	0	11	0	11	0
Division of Taxation and Collection								
Personal Service	10	0	10	0	10	0	10	0
Total	10	0	10	0	10	0	10	0
Division of Aging-Elderly Home Delivered Meals Trust Fund Total	21	0	21	0	21	0	21	0
FAIR SHARE FUND								
Refunds of Tobacco and Cigarette Tax	21	0	15	6	11	0	4	7
Fair Share Fund Total	21	0	15	6	11	0	4	7

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
BUDGETED SPECIAL REVENUE FUNDS
FOR YEARS ENDED JUNE 30, 2000 AND 1999

(in thousands of dollars)

	2000				1999			
	Appropriation	Governor's Reserve	Expenditure	Lapsed Balances	Appropriation	Governor's Reserve	Expenditure	Lapsed Balances
FEDERAL AND OTHER FUNDS								
Refunds of Taxes and Fees Credited to Federal and Other Funds	500	0	175	325	0	0	0	0
Federal and Other Funds Total	500	0	175	325	0	0	0	0
HEALTH INITIATIVES FUND								
Division of Administration								
Expense and Equipment	4	0	4	0	4	0	4	0
Total	4	0	4	0	4	0	4	0
Division of Taxation and Collection								
Personal Service	39	0	39	0	37	0	37	0
Expense and Equipment	4	0	4	0	4	0	4	0
Total	43	0	43	0	41	0	41	0
Refunds of Tobacco and Cigarette Tax	50	0	18	32	75	0	68	7
Health Initiatives Fund Total	97	0	65	32	120	0	113	7
MOTOR FUEL TAX FUND								
Distributions to Cities of Funds Accruing to the Motor Fuel Tax Fund	179,164	0	158,125	21,039	136,400	0	136,362	38
Motor Fuel Tax Fund Total	179,164	0	158,125	21,039	136,400	0	136,362	38

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
BUDGETED SPECIAL REVENUE FUNDS
FOR YEARS ENDED JUNE 30, 2000 AND 1999

(in thousands of dollars)

	2000				1999			
	Appropriation	Governor's Reserve	Expenditure	Lapsed Balances	Appropriation	Governor's Reserve	Expenditure	Lapsed Balances
MOTOR VEHICLE COMMISSION FUND								
Division of Administration								
Personal Service	67	0	66	1	31	0	31	0
Expense and Equipment	30	0	30	0	26	0	26	0
Total	97	0	96	1	57	0	57	0
Division of MV/DL Excl. Branch Offices								
Personal Service	234	0	233	1	224	0	206	18
Expense and Equipment	319	0	319	0	307	0	307	0
Total	553	0	552	1	531	0	513	18
Refunds of Fees Credited to Motor Vehicle Commission Fund	5	0	5	0	13	0	8	5
Motor Vehicle Commission Fund Total	655	0	653	2	601	0	578	23
PETROLEUM INSPECTION FUND								
Division of Administration								
Expense and Equipment	0	0	0	0	2	0	1	1
Total	0	0	0	0	2	0	1	1
Division of Taxation and Collection								
Personal Service	26	0	26	0	25	0	24	1
Expense and Equipment	3	0	3	0	1	0	1	0
Total	29	0	29	0	26	0	25	1
Petroleum Inspection Fund Total	29	0	29	0	28	0	26	2

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
BUDGETED SPECIAL REVENUE FUNDS
FOR YEARS ENDED JUNE 30, 2000 AND 1999

(in thousands of dollars)

	2000				1999			
	Appropriation	Governor's Reserve	Expenditure	Lapsed Balances	Appropriation	Governor's Reserve	Expenditure	Lapsed Balances
PETROLEUM STORAGE TANK INSURANCE FUND								
Division of Administration								
Expense and Equipment	0	0	0	0	1	0	1	0
Total	0	0	0	0	1	0	1	0
Division of Taxation and Collection								
Personal Service	21	0	21	0	19	0	19	0
Expense and Equipment	1	0	1	0	1	0	1	0
Total	22	0	22	0	20	0	20	0
Petroleum Storage Tank Insurance Fund Total	22	0	22	0	21	0	21	0

STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND

Division of Administration								
Personal Service	4,759	145	4,614	0	4,345	18	4,326	1
Expense and Equipment	5,517	163	5,340	14	5,821	207	5,612	2
Total	10,276	308	9,954	14	10,166	225	9,938	3
Division of MV/DL Excl. Branch Offices								
Personal Service	13,059	387	12,672	0	12,686	312	12,357	17
Expense and Equipment	11,647	153	11,221	273	11,074	278	10,456	340
Branch Offices								
Personal Service	4,253	0	4,253	0	4,032	0	4,009	23
Expense and Equipment	364	0	362	2	260	0	260	0
Total	29,323	540	28,508	275	28,052	590	27,082	380
Division of Taxation and Collection								
Personal Service	1,988	107	1,484	397	2,014	78	1,936	0
Expense and Equipment	1,245	0	1,138	107	273	9	264	0
Total	3,233	107	2,622	504	2,287	87	2,200	0
Highway Reciprocity Commission								
Personal Service	937	0	893	44	901	0	866	35
Expense and Equipment	342	0	326	16	341	0	338	3
Total	1,279	0	1,219	60	1,242	0	1,204	38

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
BUDGETED SPECIAL REVENUE FUNDS
FOR YEARS ENDED JUNE 30, 2000 AND 1999

(in thousands of dollars)

	2000				1999			
	Appropriation	Governor's Reserve	Expenditure	Lapsed Balances	Appropriation	Governor's Reserve	Expenditure	Lapsed Balances
STATE HIGHWAYS AND TRANSPORTATION								
DEPARTMENT FUND cont'd.								
Commercial Drivers License								
Information System Fees	275	0	267	8	250	0	225	25
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	2,015	0	2,011	4	1,660	0	1,613	47
Refunds of Motor Fuel Tax	42,070	0	42,063	7	42,070	0	42,069	1
State Highways and Transportation Department Fund Total	88,471	955	86,644	872	85,727	902	84,331	494
STATE SCHOOL MONEY FUND								
Refunds of Tobacco and Cigarette Tax	45	0	33	12	25	0	9	16
State School Money Fund Total	45	0	33	12	25	0	9	16
WORKERS' COMPENSATION FUND								
Refunds - Overpayment and Errors of the Workers' Compensation Fund	1,172	0	1,171	1	1,400	0	283	1,117
Refunds - Overpayment and Errors of the Workers' Compensation-Second Injury Fund	499	0	499	0	375	0	134	241
Workers' Compensation Fund Total	1,671	0	1,670	1	1,775	0	417	1,358
TOTAL (Memorandum Only)	272,723	955	248,880	22,888	226,762	902	223,114	2,746



Missouri Department of Revenue

Agency Funds

The Agency Funds are used to account for assets held by the department as agent for other governments and funds.

Agency Fund Descriptions

BANK TAXES HOLDING FUND

This fund holds money until it becomes identifiable to a particular tax type. Banks may file their franchise tax (a state tax) and their financial institutions tax (a local tax) on one tax return. The department deposits checks containing both a state and local tax payment or estimated payment to this fund and transfers the money to the appropriate fund when available and/or identifiable. The department transfers the franchise tax portion to the General Fund and the financial institutions tax portion to the Financial Institutions Tax Fund.

BANKRUPTCY CLEARING FUND

This fund receives delinquent tax payments by electronic fund transfer from bankrupt entities. Once the department identifies the money to a particular tax type, the department transfers it to the proper fund(s).

BASE STATE REGISTRATION FUND

This fund, as authorized by Section 622.095, RSMo, receives registration, administration and license fees collected by the Department of Economic Development, Division of Motor Carrier and Railroad Safety on behalf of other jurisdictions under the Base State Registration Plan. The Division of Motor Carrier and Railroad Safety directs the payment of the fees collected to the appropriate jurisdictions. The Department of Revenue exercises administrative control over the fund.

CABARET SALES TAX ACCOUNT

This fund receives escrowed collections of a cabaret sales tax as directed by the Circuit Court of Cole County. The department will distribute the money, as directed by the court, upon final resolution of the case.

CIGARETTE TAX FUND

This fund, as authorized by Sections 66.340, 66.350 and 210.320, RSMo, receives cigarette tax money the department collects for Jackson County and St. Louis County. Both counties impose a 2 1/2 mills per cigarette tax (5 cents per pack of 20 cigarettes) on cigarette sales. The department disburses the tax collections back to Jackson County and the political subdivisions within St. Louis County.

CIGARETTE AND OTHER TOBACCO PRODUCTS BOND FUND

This fund, as authorized by Section 149.035, RSMo, receives cash bonds posted by tobacco product wholesaler licensees. The department refunds the bonds to the licensee when the licensee discontinues operations. The licensee forfeits the bond to the state if he/she becomes delinquent in paying his/her taxes.

COMPLIANCE CLEARING FUND

The department selectively audits business tax returns. Field audit personnel collect tax payments for any discrepancies and the department holds these payments in this fund pending the final audit review. Depending on the result of the audit review, the department transfers the tax payment to the State Treasurer or the Local Sales Tax Fund or refunds it to the taxpayer.

COUNTY AID ROAD TRUST FUND

This fund, as authorized by Article IV, Section 30(a), Constitution of Missouri, received transfers from the Motor Fuel Tax Fund and distributed these transfers (by use of an appropriation) to all counties within the state. Because of House Bill 516 (Section 33.080, RSMo) the department stopped using this state fund during Fiscal Year 2000. The department now makes the transfers to and the distributions from the Fuel Local Deposit (FLOYD) Fund.

COUNTY STOCK INSURANCE FUND

This fund receives premium tax from domestic stock insurance companies and distributes the money to the State Treasurer, counties and school districts.

CREDIT CARD SALES AND USE TAX FUND

This fund receives deposits from the department's contracted credit card company for sales and use taxes paid with credit cards. The department transfers the collections to the appropriate state and local fund(s) after it processes the returns.

DEPARTMENT OF AGRICULTURE CHECK-OFF FUND

This fund, as authorized by Section 275.350, RSMo, receives commodity merchandising program fees collected by the Department of Agriculture. At the direction of the Department of Agriculture, the department distributes these fees to individual commodity councils or transfers them to the state's commodity council merchandising fund.

FINANCIAL INSTITUTIONS TAX FUND

This fund, as authorized by Chapter 148, RSMo, receives collections of a tax on the net income of financial institutions. The department collects the tax and disburses it back to the counties.

FUEL LOCAL DEPOSIT (FLOYD) FUND

This fund receives highway use taxes and fees from the Motor Vehicle Local Sales Tax Fund, the Highway Reciprocity Commission Holding Fund and the State Treasurer and distributes the money to local political subdivisions monthly.

HIGHWAY RECIPROCITY COMMISSION HOLDING FUND

This fund holds money until it becomes identifiable to a particular tax type. Once the Highway Reciprocity Commission identifies the money to a particular tax type, the commission transfers it from this holding fund to the State Treasurer, the Fuel Local Deposit (FLOYD) Fund, the International Registration Plan Fund, the International Fuel Tax Agreement Fund or the International Fuel Tax Agreement Bond Fund.

INTERNATIONAL FUEL TAX AGREEMENT FUND

The Highway Reciprocity Commission established this fund to hold and disburse fuel tax revenue due to other jurisdictions or carriers generated under the International Fuel Tax Agreement. Missouri became a member of this agreement on January 1, 1990, under authority granted by Section 142.617, RSMo.

INTERNATIONAL FUEL TAX AGREEMENT BOND FUND

The Highway Reciprocity Commission established this fund to hold fuel tax cash bonds to cover revenue generated under the International Fuel Tax Agreement. The commission refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond.

INTERNATIONAL REGISTRATION PLAN FUND

As authorized by Section 301.277, RSMo, the Highway Reciprocity Commission collects license plate fees due to other jurisdictions. The commission collects these fees and remits them to and disburses them from this fund.

LOCAL OPTION USE TAX FUND

This fund, as authorized by Section 144.757, RSMo, receives collections generated by a local use tax with a rate equal to the rate of the local sales tax in effect. The tax is imposed on all transactions which are subject to taxes under Sections 144.600 to 144.745, RSMo. The department distributes this money to the taxing jurisdictions.

LOCAL SALES TAX FUND

This fund receives various types of local political subdivision sales tax collections and subsequently, distributes the collections to the local political subdivisions. Numerous Missouri Revised Statute Sections authorize the local political subdivisions to enact local sales taxes if approved by a percent of the voters. One of the main statutes providing authorization is Chapter 94, RSMo.

LOCAL USE TAX FUND

This fund, as authorized by Section 144.748, RSMo, received collections from a 1½ percent use tax imposed by political subdivisions on the value of tangible personal property not subject to sales tax. The department distributed the money to the political subdivisions. During Fiscal Year 1996, the Missouri Supreme Court determined that the tax was unconstitutional and therefore, the department ceased collecting the tax. The department began issuing refunds in Fiscal Year 1998.

MOTOR FUEL BOND FUND

This fund, as authorized by Section 142.462, RSMo, receives cash bonds from taxpayers. The department refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond.

MOTOR FUEL POOL BOND FUND

This fund, as authorized by Section 142.896, RSMo, receives payments from fuel distributors that have three years of satisfactory tax compliance, and therefore, may participate in a pool bond. The department uses the pool bond to cover motor fuel tax delinquencies.

MOTOR VEHICLE LOCAL SALES TAX FUND

This fund is a depository collection account for the highway use taxes and fees collected by the department at the motor vehicle fee and branch offices. The department transfers this money to the Local Sales Tax Fund, the Fuel Local Deposit (FLOYD) Fund or the State Treasurer.

MOTOR VEHICLE PROTEST FUND

This fund, as authorized by Section 144.700, RSMo, receives motor vehicle sales and use tax paid under protest. The department transmits the general revenue portion of the taxes paid under protest to the General Fund and deposits the remainder into this fund. The department either returns the protested taxes to the taxpayer or remits the taxes to the state and appropriate political subdivisions based on decisions reached by the Administrative Hearing Commission or various courts.

PROTESTED SALES AND USE TAX FUND

This fund, as authorized by Section 144.700, RSMo, receives sales and use taxes that taxpayers pay under protest. The department transmits the 3 percent general revenue portion of state sales and use taxes paid under protest to the General Fund. The department deposits all other state and local sales and use taxes paid under protest into this fund. The department either returns the protested sales and use taxes to the taxpayer or remits them to the state and the appropriate political subdivisions based on decisions reached by the Administrative Hearing Commission or various courts.

Agency Funds

RIVERBOAT GAMING FUND

This fund is a combination of the following funds.

- **Riverboat Gaming Admission Fees**
As authorized by Sections 313.820 and 313.835, RSMo, the department collects a \$2 admission fee from gaming boats for each person embarking on a boat. The department transfers 50 percent of these fees to the Gaming Commission Fund and distributes 50 percent to the home dock cities and counties.
- **Riverboat Gaming Gross Receipts Tax**
As authorized by Section 313.822, RSMo, the department collects gaming gross receipts tax from boats conducting gaming activities. The department transfers 90 percent of these taxes to the Gaming Proceeds for Education Fund and distributes 10 percent to home dock cities and counties.

SAFETY RESPONSIBILITY CUSTODY FUND

This fund, as authorized by Section 303.030, RSMo, receives deposits from uninsured motorists involved in motor vehicle accidents. The department makes disbursements from this fund to pay claims by other parties involved in the accident or refunds deposits to depositors one year or more after the accident date if the uninsured motorist has fulfilled all legal requirements.

ST. LOUIS 3/8% HOLDING FUND

This fund received contested local sales tax due St. Louis City. Due to the expiration of the appeal period, the Department of Revenue has distributed most of the tax to St. Louis City. The department will transfer the balance of the fund to the General Fund and/or distribute it to St. Louis City.

SUSPENSE HOLDING FUND

This fund receives sales and use tax collections that the department cannot immediately identify to a particular sales and use tax type (local sales tax, local use tax, protested tax and state sales and use tax). The department transfers the collections to the appropriate fund(s) after it processes the returns and identifies the tax type.

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2000**

	(in thousands of dollars)			
	Balance July 1, 1999	Additions	Deductions	Balance June 30, 2000
BANK TAXES HOLDING				
Assets				
Cash and Cash Equivalents	\$ 36	10,839	(10,779)	96
Investments	5,890	8,700	(11,920)	2,670
Interest Receivable	18	157	(158)	17
Total Assets	\$ 5,944	19,696	(22,857)	2,783
Liabilities				
Bank Service Charges Payable	\$ 1	5	(6)	0
Funds Held in Trust	5,943	19,691	(22,851)	2,783
Total Liabilities	\$ 5,944	19,696	(22,857)	2,783
BANKRUPTCY CLEARING				
Assets				
Cash and Cash Equivalents	\$ 21	1	(0)	22
Interest Receivable	0	1	(1)	0
Total Assets	\$ 21	2	(1)	22
Liabilities				
Funds Held in Trust	\$ 21	2	(1)	22
Total Liabilities	\$ 21	2	(1)	22
BASE STATE REGISTRATION				
Assets				
Cash and Cash Equivalents	\$ 156	4,580	(4,541)	195
Interest Receivable	1	41	(40)	2
Total Assets	\$ 157	4,621	(4,581)	197
Liabilities				
Bank Service Charges Payable	\$ 0	1	(1)	0
Due to Other Entities	157	4,620	(4,580)	197
Total Liabilities	\$ 157	4,621	(4,581)	197

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2000**

	(in thousands of dollars)			
	Balance July 1, 1999	Additions	Deductions	Balance June 30, 2000
CABARET SALES				
Assets				
Cash and Cash Equivalents	\$ 73	74	(115)	32
Investments	50	70	(5)	115
Interest Receivable	0	6	(5)	1
Total Assets	\$ 123	150	(125)	148
Liabilities				
Funds Held in Trust	\$ 123	150	(125)	148
Total Liabilities	\$ 123	150	(125)	148
CIGARETTE TAX				
Assets				
Cash and Cash Equivalents	\$ 95	7,632	(7,706)	21
Investments	555	7,395	(7,265)	685
Interest Receivable	2	34	(32)	4
Total Assets	\$ 652	15,061	(15,003)	710
Liabilities				
Bank Service Charges Payable	\$ 0	2	(2)	0
Due to Other Entities	645	7,558	(7,500)	703
Due to Other Funds	7	76	(76)	7
Total Liabilities	\$ 652	7,636	(7,578)	710
CIGARETTE AND OTHER TOBACCO PRODUCTS BOND				
Assets				
Cash and Cash Equivalents	\$ 74	14	(12)	76
Interest Receivable	0	4	(4)	0
Total Assets	\$ 74	18	(16)	76
Liabilities				
Funds Held in Trust	\$ 74	18	(16)	76
Total Liabilities	\$ 74	18	(16)	76

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2000**

	(in thousands of dollars)			
	Balance July 1, 1999	Additions	Deductions	Balance June 30, 2000
COMPLIANCE CLEARING				
Assets				
Cash and Cash Equivalents	\$ (375)	27,458	(27,254)	(171)
Investments	6,095	22,470	(23,630)	4,935
Interest Receivable	19	372	(361)	30
Total Assets	\$ 5,739	50,300	(51,245)	4,794
Liabilities				
Bank Service Charges Payable	\$ 1	12	(12)	1
Funds Held in Trust	5,738	50,288	(51,233)	4,793
Total Liabilities	\$ 5,739	50,300	(51,245)	4,794
COUNTY AID ROAD TRUST				
Assets				
Due From Other Funds	\$ 4,036	24,859	(28,895)	0
Total Assets	\$ 4,036	24,859	(28,895)	0
Liabilities				
Due to Other Entities	\$ 4,036	24,859	(28,895)	0
Total Liabilities	\$ 4,036	24,859	(28,895)	0
COUNTY STOCK INSURANCE				
Assets				
Cash and Cash Equivalents	\$ 0	5,237	(5,212)	25
Investments	0	5,210	(10)	5,200
Interest Receivable	0	94	(61)	33
Total Assets	\$ 0	10,541	(5,283)	5,258
Liabilities				
Bank Service Charges Payable	\$ 0	3	(2)	1
Due to Other Entities	0	5,244	(13)	5,231
Due to Other Funds	0	26	(0)	26
Total Liabilities	\$ 0	5,273	(15)	5,258

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2000**

	(in thousands of dollars)			
	Balance July 1, 1999	Additions	Deductions	Balance June 30, 2000
CREDIT CARD SALES AND USE				
Assets				
Cash and Cash Equivalents	\$ 0	36	(36)	0
Total Assets	<u>\$ 0</u>	<u>36</u>	<u>(36)</u>	<u>0</u>
Liabilities				
Due to Other Funds	\$ 0	36	(36)	0
Total Liabilities	<u>\$ 0</u>	<u>36</u>	<u>(36)</u>	<u>0</u>
DEPT OF AGRICULTURE CHECK-OFF				
Assets				
Cash and Cash Equivalents	\$ 23	9,244	(9,228)	39
Investments	400	10,415	(10,390)	425
Interest Receivable	1	29	(27)	3
Total Assets	<u>\$ 424</u>	<u>19,688</u>	<u>(19,645)</u>	<u>467</u>
Liabilities				
Bank Service Charges Payable	\$ 0	2	(2)	0
Due to Other Entities	424	19,686	(19,643)	467
Total Liabilities	<u>\$ 424</u>	<u>19,688</u>	<u>(19,645)</u>	<u>467</u>
FINANCIAL INSTITUTIONS TAX				
(Includes amounts from the Savings and Loan Refund account)				
Assets				
Cash and Cash Equivalents	\$ 84	13,730	(13,728)	86
Investments	8,000	13,695	(10,810)	10,885
Interest Receivable	24	424	(379)	69
Total Assets	<u>\$ 8,108</u>	<u>27,849</u>	<u>(24,917)</u>	<u>11,040</u>
Liabilities				
Bank Service Charges Payable	\$ 2	13	(13)	2
Due to Other Entities	7,948	13,529	(10,655)	10,822
Due to Other Funds	158	246	(188)	216
Total Liabilities	<u>\$ 8,108</u>	<u>13,788</u>	<u>(10,856)</u>	<u>11,040</u>

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2000**

(in thousands of dollars)				
	Balance July 1, 1999	Additions	Deductions	Balance June 30, 2000
FUEL LOCAL DEPOSIT (FLOYD)				
Assets				
Cash and Cash Equivalents	\$ 0	194,680	(194,653)	27
Investments	0	64,470	(57,775)	6,695
Interest Receivable	0	268	(226)	42
Due From Other Funds	0	60,903	(58,394)	2,509
Total Assets	\$ 0	320,321	(311,048)	9,273
Liabilities				
Bank Service Charges Payable	\$ 0	15	(13)	2
Due to Other Entities	0	320,306	(311,035)	9,271
Total Liabilities	\$ 0	320,321	(311,048)	9,273
HIGHWAY RECIPROCITY COMMISSION HOLDING				
Assets				
Cash and Cash Equivalents	\$ 398	75,000	(74,581)	817
Investments	855	55,515	(56,320)	50
Interest Receivable	3	96	(98)	1
Total Assets	\$ 1,256	130,611	(130,999)	868
Liabilities				
Bank Service Charges Payable	\$ 0	8	(8)	0
Due to Other Funds	1,256	130,518	(130,906)	868
Total Liabilities	\$ 1,256	130,526	(130,914)	868
INTERNATIONAL FUEL TAX AGREEMENT				
Assets				
Cash and Cash Equivalents	\$ 10	9,917	(9,911)	16
Investments	120	34,770	(33,695)	1,195
Interest Receivable	21	202	(181)	42
Due from Other Funds	0	3	(0)	3
Total Assets	\$ 151	44,892	(43,787)	1,256
Liabilities				
Bank Service Charges Payable	\$ 0	6	(5)	1
Due to Other Entities	151	44,710	(43,606)	1,255
Total Liabilities	\$ 151	44,716	(43,611)	1,256

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2000**

(in thousands of dollars)				
	Balance July 1, 1999	Additions	Deductions	Balance June 30, 2000
INTERNATIONAL FUEL TAX AGREEMENT BOND				
Assets				
Cash and Cash Equivalents	\$ 19	42	(24)	37
Investments	195	65	(40)	220
Interest Receivable	1	13	(12)	2
Total Assets	\$ 215	120	(76)	259
Liabilities				
Bank Service Charges Payable	\$ 0	1	(1)	0
Funds Held in Trust	215	120	(76)	259
Total Liabilities	\$ 215	121	(77)	259
INTERNATIONAL REGISTRATION PLAN				
Assets				
Cash and Cash Equivalents	\$ (52)	2,593	(588)	1,953
Investments	460	39,545	(39,410)	595
Interest Receivable	2	501	(499)	4
Due from Other Funds	0	43	(0)	43
Total Assets	\$ 410	42,682	(40,497)	2,595
Liabilities				
Bank Service Charges Payable	\$ 0	14	(14)	0
Due to Other Entities	453	40,519	(38,338)	2,634
Due to Other Funds	(43)	487	(483)	(39)
Total Liabilities	\$ 410	41,020	(38,835)	2,595
LOCAL OPTION USE TAX				
Assets				
Cash and Cash Equivalents	\$ 254	43,321	(43,528)	47
Investments	2,395	41,730	(41,295)	2,830
Interest Receivable	6	119	(107)	18
Due From Other Funds	0	13,804	(13,770)	34
Total Assets	\$ 2,655	98,974	(98,700)	2,929
Liabilities				
Bank Service Charges Payable	\$ 0	5	(5)	0
Due to Other Entities	2,628	42,934	(42,662)	2,900
Due to Other Funds	27	433	(431)	29
Total Liabilities	\$ 2,655	43,372	(43,098)	2,929

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2000**

	(in thousands of dollars)			
	Balance July 1, 1999	Additions	Deductions	Balance June 30, 2000
LOCAL SALES TAX				
(Includes transfers from Motor Vehicle Local Sales Tax)				
Assets				
Cash and Cash Equivalents	\$ 7,794	1,518,337	(1,524,860)	1,271
Investments	121,764	1,442,698	(1,422,461)	142,001
Interest Receivable	321	4,226	(3,658)	889
Due From Other Funds	8,007	628,800	(627,299)	9,508
Total Assets	\$ 137,886	3,594,061	(3,578,278)	153,669
Liabilities				
Bank Service Charges Payable	\$ 10	117	(117)	10
Due to Other Entities	136,497	1,505,342	(1,489,717)	152,122
Due to Other Funds	1,379	15,063	(14,905)	1,537
Total Liabilities	\$ 137,886	1,520,522	(1,504,739)	153,669
LOCAL USE TAX				
Assets				
Cash and Cash Equivalents	\$ 26	993	(991)	28
Investments	290	1,900	(1,690)	500
Interest Receivable	1	32	(30)	3
Total Assets	\$ 317	2,925	(2,711)	531
Liabilities				
Bank Service Charges Payable	\$ 1	1	(2)	0
Due to Other Entities	316	215	(0)	531
Due to Other Funds	0	781	(781)	0
Total Liabilities	\$ 317	997	(783)	531
MOTOR FUEL BOND FUND				
Assets				
Cash and Cash Equivalents	\$ 22	17	(18)	21
Investments	280	20	(5)	295
Interest Receivable	1	17	(16)	2
Total Assets	\$ 303	54	(39)	318
Liabilities				
Funds Held in Trust	\$ 303	54	(39)	318
Total Liabilities	\$ 303	54	(39)	318

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2000**

	(in thousands of dollars)			
	Balance July 1, 1999	Additions	Deductions	Balance June 30, 2000
MOTOR FUEL POOL BOND				
Assets				
Cash and Cash Equivalents	\$ 3	21	(3)	21
Total Assets	\$ 3	21	(3)	21
Liabilities				
Funds Held in Trust	\$ 3	21	(3)	21
Total Liabilities	\$ 3	21	(3)	21
MOTOR VEHICLE LOCAL SALES TAX				
Assets				
Cash and Cash Equivalents	\$ 4,927	610,700	(594,802)	20,825
Investments	3,075	171,930	(163,635)	11,370
Interest Receivable	6	410	(345)	71
Total Assets	\$ 8,008	783,040	(758,782)	32,266
Liabilities				
Bank Service Charges Payable	\$ 1	15	(14)	2
Due to Other Funds	8,007	783,025	(758,768)	32,264
Total Liabilities	\$ 8,008	783,040	(758,782)	32,266
MOTOR VEHICLE PROTEST				
Assets				
Cash and Cash Equivalents	\$ 7	0	(0)	7
Total Assets	\$ 7	0	(0)	7
Liabilities				
Funds Held in Trust	\$ 7	0	(0)	7
Total Liabilities	\$ 7	0	(0)	7

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2000**

	(in thousands of dollars)			
	Balance July 1, 1999	Additions	Deductions	Balance June 30, 2000
PROTESTED SALES AND USE TAX				
Assets				
Cash and Cash Equivalents	\$ (139)	2,317	(2,136)	42
Investments	9,265	2,155	(345)	11,075
Interest Receivable	28	584	(542)	70
Total Assets	\$ 9,154	5,056	(3,023)	11,187
Liabilities				
Bank Service Charges Payable	\$ 2	18	(19)	1
Funds Held in Trust	9,152	5,038	(3,004)	11,186
Total Liabilities	\$ 9,154	5,056	(3,023)	11,187
RIVERBOAT GAMING				
Assets				
Cash and Cash Equivalents	\$ 41	296,767	(295,433)	1,375
Investments	4,670	64,745	(63,925)	5,490
Interest Receivable	14	325	(296)	43
Total Assets	\$ 4,725	361,837	(359,654)	6,908
Liabilities				
Bank Service Charges Payable	\$ 1	14	(14)	1
Due to Other Entities	4,711	69,135	(66,963)	6,883
Due to Other Funds	13	227,660	(227,649)	24
Total Liabilities	\$ 4,725	296,809	(294,626)	6,908
SAFETY RESPONSIBILITY CUSTODY				
Assets				
Cash and Cash Equivalents	\$ 14	141	(145)	10
Investments	1,875	786	(550)	2,111
Interest Receivable	0	5	(4)	1
Total Assets	\$ 1,889	932	(699)	2,122
Liabilities				
Funds Held in Trust	\$ 1,889	932	(699)	2,122
Total Liabilities	\$ 1,889	932	(699)	2,122

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2000**

	(in thousands of dollars)			
	Balance July 1, 1999	Additions	Deductions	Balance June 30, 2000
ST. LOUIS CITY 3/8% HOLDING				
Assets				
Cash and Cash Equivalents	\$ 14	6	(0)	20
Investments	70	0	(0)	70
Interest Receivable	0	5	(4)	1
Total Assets	\$ 84	11	(4)	91
Liabilities				
Funds Held in Trust	\$ 84	11	(4)	91
Total Liabilities	\$ 84	11	(4)	91
SUSPENSE HOLDING				
Assets				
Cash and Cash Equivalents	\$ 412	1,166,901	(1,167,201)	112
Investments	11,170	536,870	(545,365)	2,675
Interest Receivable	52	392	(427)	17
Total Assets	\$ 11,634	1,704,163	(1,712,993)	2,804
Liabilities				
Bank Service Charges Payable	\$ 7	66	(67)	6
Due to Other Funds	11,627	1,704,097	(1,712,926)	2,798
Total Liabilities	\$ 11,634	1,704,163	(1,712,993)	2,804

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2000**

(in thousands of dollars)				
	Balance July 1, 1999	Additions	Deductions	Balance June 30, 2000
Totals - All Agency Funds (Memorandum Only)				
Assets				
Cash and Cash Equivalents	\$ 13,937	4,000,598	(3,987,485)	27,050
Investments	177,474	2,525,154	(2,490,541)	212,087
Interest Receivable	521	8,357	(7,513)	1,365
Due From Other Funds	12,043	728,412	(728,358)	12,097
Total Assets	\$ 203,975	7,262,521	(7,213,897)	252,599
Liabilities				
Bank Service Charges Payable	\$ 26	318	(317)	27
Due to Other Entities	157,966	2,098,657	(2,063,607)	193,016
Due to Other Funds	22,431	2,862,448	(2,847,149)	37,730
Funds Held in Trust	23,552	76,325	(78,051)	21,826
Total Liabilities	\$ 203,975	5,037,748	(4,989,124)	252,599

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
BUDGETED AGENCY FUNDS
FOR YEARS ENDED JUNE 30, 2000 AND 1999

(in thousands of dollars)						
2000			1999			
Appropriation	Expenditure	Lapsed Balances	Appropriation	Expenditure	Lapsed Balances	
COUNTY AID ROAD TRUST FUND						
Receipts from Gasoline Taxes for Distribution to Counties	\$ <u>100,918</u> E	<u>28,895</u>	<u>72,023</u>	<u>102,500</u> E	<u>102,097</u>	<u>403</u>
DEBT OFFSET ESCROW FUND						
Debt Offset Refunds	\$ <u>250</u> E	<u>123</u>	<u>127</u>	<u>3,700</u> E	<u>94</u>	<u>3,606</u>
TOTAL (Memorandum Only)	\$ <u>101,168</u>	<u>29,018</u>	<u>72,150</u>	<u>106,200</u>	<u>102,191</u>	<u>4,009</u>



Missouri Department of Revenue

General Purpose Financial Statements

Combined Statements

The Combined Statements provide a summary overview of the financial position of all fund types and account groups and of operating results by fund type. Also, they serve as an introduction to the more detailed statements and schedules that follow.

Unaudited

**DEPARTMENT OF REVENUE
STATEMENT OF GENERAL FIXED ASSETS
(BY SOURCE)
JUNE 30, 2000**

(in thousands of dollars)

General Fixed Assets

EDP Equipment	\$	17,076
Other Equipment and Furniture		7,295

Total General Fixed Assets	\$	24,371
-----------------------------------	-----------	---------------

Investments In General Fixed Assets From:

General Fund	\$	8,836
Kansas City School District		7

Special Revenue Funds:

Conservation Commission	\$	89
Department of Revenue Federal		506
Department of Revenue Information		437
Health Initiatives		10
Highway Revenue Generating		23
Motor Vehicle Commission		27
Political Subdivision Reimbursement		1
State Highways and Transportation		
Department		14,432
Division of Youth		3

Special Revenue Funds Total		15,528
-----------------------------	--	--------

Total Investment In General Fixed Assets	\$	24,371
---	-----------	---------------

Unaudited

**DEPARTMENT OF REVENUE
SCHEDULE OF GENERAL FIXED ASSETS
(BY FUNCTION AND ACTIVITY)
JUNE 30, 2000**

	(in thousands of dollars)		
	EDP Equipment	Other Equipment and Furniture	TOTAL
Division of Administration	\$ 5,252	2,282	7,534
Division of Motor Vehicle & Drivers Licensing - Excluding Branch Offices	3,878	2,774	6,652
Branch Offices	1,034	260	1,294
Division of Taxation and Collection	6,607	1,799	8,406
Highway Reciprocity Commission	305	180	485
Total Investment In General Fixed Assets	\$ 17,076	7,295	24,371

Unaudited

DEPARTMENT OF REVENUE
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
(BY FUNCTION AND ACTIVITY)
FOR YEAR ENDED JUNE 30, 2000

	(in thousands of dollars)				
	General Fixed Assets July 1, 1999	Additions	Deletions	Adjustments	General Fixed Assets June 30, 2000
Division of Administration	\$ 5,789	4,495	(2,751)	1	7,534
Division of Motor Vehicle & Drivers Licensing - Excluding Branch Offices	6,261	1,577	(1,203)	17	6,652
Branch Offices	1,226	183	(121)	6	1,294
Division of Taxation and Collection	7,952	5,410	(4,966)	10	8,406
Highway Reciprocity Commission	463	585	(563)	0	485
Total Investment In General Fixed Assets	\$ 21,691	12,250	(9,604)	34	24,371



Missouri Department of Revenue

General Long-Term Debt Account Group

The General Long-Term Debt Account Group is a self-balancing group of accounts that account for the un-matured general long-term debt of the department.

Unaudited

**DEPARTMENT OF REVENUE
STATEMENT OF GENERAL LONG-TERM DEBT
JUNE 30, 2000**

(in thousands of dollars)

Amount to be Provided for Payment of General Long-Term Debt	\$ <u>103,047</u>
General Long-Term Debt Payable	
Compensated Absences Payable	\$ 3,477
Article X Distributions Payable	98,854
Lease/Purchase Payable	<u>716</u>
Total General Long-Term Debt Payable	\$ <u>103,047</u>

**DEPARTMENT OF REVENUE
SCHEDULE OF CHANGES IN GENERAL LONG-TERM DEBT
FOR YEAR ENDED JUNE 30, 2000**

(in thousands of dollars)

	Balances July 1, 1999	Increase In Compensated Absences Payable	Decrease In Article X Distributions Payable	Increase In Lease/Purchase Payable	Balances June 30, 2000
Amount to be Provided for Retirement of Long-Term Debt	<u>360,296</u>	<u>31</u>	<u>(257,336)</u>	<u>56</u>	<u>103,047</u>



Missouri Department of Revenue

Statistical

The Statistical Section contains data relating to expenditures, tax and fee collections and distributions, State of Missouri General fund receipts and activities of the Office of the State Treasurer.



Missouri Department of Revenue

Expenditures

The following schedules provide comparative data on Department of Revenue general government expenditures by fund, budget subclass and division. Additional comparative data is provided on program specific distributions, expenditures to transactions and collections to resource inputs.

**DEPARTMENT OF REVENUE
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS
FOR THE LAST TEN FISCAL YEARS**

	(in thousands of dollars)									
	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
Travel	\$ 1,081									
Fuel and Utilities	101									
Supplies	8,157									
Merchandising Supplies	3,057									
Professional Development	503									
Communication Services and Supplies	2,083									
Business Services	6,402									
Professional Services	4,465									
Equipment Maintenance and Repair Services	1,532									
Other Services	93									
Computer Equipment	2,185									
Other Equipment	1,204									
Property\Lease\Rental	568									
Other Expenses	119									
Travel and Vehicle Expense	\$ 1,181	1,211	1,348	1,200	1,188	1,059	1,120	813	1,040	
Transportation Equipment Purchase	214	221	91	84	142	128	80	70	91	
Office Expense	4,303	5,132	4,706	5,006	4,444	3,904	3,692	3,536	3,617	
Communication Expense	8,233	8,362	6,939	6,040	6,348	5,362	5,285	5,540	4,975	
Office and Communication Equipment Purchase	823	920	1,054	2,407	1,059	340	439	366	445	
Institutional and Physical Plant Expense	294	249	248	197	171	847	737	764	803	
Institutional and Physical Plant Equipment Purchase	13	17	3	33	11	4	27	7	22	
Professional Services	210	212	219	184	163	294	239	156	267	
Data Processing Expense and Equipment	11,038	10,867	14,059	8,195	7,921	7,135	5,595	4,554	4,212	
Other Expense	3,435	7,268	8,901	3,415	3,190	2,830	2,833	2,303	2,576	
Total	\$ 31,550	29,744	34,459	37,568	26,761	24,637	21,903	20,047	18,109	18,048

The State of Missouri implemented a new statewide accounting system in Fiscal Year 2000. Because of new reporting structures, comparable information to prior years is unavailable.

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR THE LAST TEN FISCAL YEARS**

	(in thousands of dollars)									
	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
Division of Administration										
Personal Service	\$ 8,620	8,245	4,602	4,440	4,134	3,867	3,903	3,849	3,887	3,716
Expense and Equipment	10,604	11,527	9,480	7,951	7,550	7,263	6,484	6,075	6,151	5,901
Total	\$ 19,224	19,772	14,082	12,391	11,684	11,130	10,387	9,924	10,038	9,617
Division of Information Systems										
Personal Service	\$ 0	0	7,254	6,910	6,459	5,903	5,400	5,222	5,338	5,356
Expense and Equipment	0	0	6,390	6,484	6,009	5,813	5,093	4,805	3,641	3,674
Total	\$ 0	0	13,644	13,394	12,468	11,716	10,493	10,027	8,979	9,030
Division of Motor Vehicle and Drivers Licensing Excluding Branch Offices										
Personal Service	\$ 13,354	13,052	10,749	9,967	9,822	9,330	9,052	8,572	8,385	8,688
Expense and Equipment	11,859	10,937	13,391	18,339	7,628	7,547	6,405	5,631	4,999	4,857
Total	\$ 25,213	23,989	24,140	28,306	17,450	16,877	15,457	14,203	13,384	13,545
Branch Offices										
Personal Service	\$ 4,371	4,135	3,928	3,691	3,325	3,088	3,074	3,016	3,196	3,353
Expense and Equipment	372	270	345	305	391	311	511	465	523	523
Total	\$ 4,743	4,405	4,273	3,996	3,716	3,399	3,585	3,481	3,719	3,876
Division of Taxation and Collection										
Personal Service	\$ 25,535	24,366	12,203	11,346	10,443	9,487	9,128	8,895	8,998	9,520
Expense and Equipment	8,389	6,668	2,941	2,834	3,368	1,955	1,584	1,462	1,419	1,562
Total	\$ 33,924	31,034	15,144	14,180	13,811	11,442	10,712	10,357	10,417	11,082
Division of Compliance										
Personal Service	\$ 0	0	9,463	9,273	8,698	8,261	7,734	7,407	7,080	7,344
Expense and Equipment	0	0	1,573	1,252	1,490	1,423	1,492	1,366	1,134	1,270
Total	\$ 0	0	11,036	10,525	10,188	9,684	9,226	8,773	8,214	8,614
Highway Reciprocity Commission										
Personal Service	\$ 893	866	856	818	777	727	691	657	662	686
Expense and Equipment	326	342	339	403	325	325	334	243	242	261
Total	\$ 1,219	1,208	1,195	1,221	1,102	1,052	1,025	900	904	947
Total Personal Service	\$ 52,773	50,664	49,055	46,445	43,658	40,663	38,982	37,618	37,546	38,663
Total Expense and Equipment	\$ 31,550	29,744	34,459	37,568	26,761	24,637	21,903	20,047	18,109	18,048
TOTAL EXPENDITURES	\$ 84,323	80,408	83,514	84,013	70,419	65,300	60,885	57,665	55,655	56,711

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY FUND
(PERSONAL SERVICE AND EXPENSE AND EQUIPMENT)
FOR THE LAST TEN FISCAL YEARS**

	(in thousands of dollars)									
	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
General Fund	\$ 39,837	38,083	36,591	33,389	29,355	26,989	25,101	24,607	24,171	25,103
Conservation Commission Fund	474	340	440	424	406	378	365	359	355	359
Department of Revenue Federal Fund	37	42	213	241	256	413	401	289	161	233
Department of Revenue Information Fund	905	836	859	1,265	2,077	711	1,388	2,340	2,411	2,335
Division of Aging-Elderly Home Delivered Meals Trust Fund	21	21	20	20	19	18	12			
Health Initiatives Fund	47	45	43	42	41	36	15			
Highway Revenue Generating Fund					1,425	1,345	1,263	1,331	970	842
Motor Vehicle Commission Fund	648	570	399	12	13	12	11	11	11	
Petroleum Inspection Fund	29	26	27	26	23	22	23	22	12	22
State Highways and Transportation Department Fund	42,303	40,424	44,901	48,574	36,786	35,358	32,287	28,657	27,514	27,817
Underground Storage Tank Insurance Fund	22	21	21	20	18	18	17	17	18	
Veterans' Trust Fund							2	32	32	
Total	\$ 84,323	80,408	83,514	84,013	70,419	65,300	60,885	57,665	55,655	56,711

**DEPARTMENT OF REVENUE
PROGRAM SPECIFIC DISTRIBUTIONS
FOR THE LAST TEN FISCAL YEARS**

	(in thousands of dollars)									
	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
Refunds for Overpayment of Tax	\$ 999,421	784,049	601,806	496,899	477,121	436,715	415,521	411,483	417,861	338,256
Refunds Required by Article X	178,843	318,792	376,281							
County Stock Insurance Tax	5,226	5,316	5,030	4,120						
Fees to Counties and Collection Agency Fees	2,352	2,349	1,709	1,796	1,545	1,565	1,750	1,613	1,513	1,081
Payment of Fees to Counties for Liens	196	73	103	104	112	80	94	81	66	122
Payment of Dues to the Multi-State Tax Commission	194	194	179	113	59	61	59	60	39	38
Refunds for Aviation Trust Fund	12	14	13	17	15	12	18	20	16	1
Commercial Drivers License Information System Fees	267	225	229	214	243	131	157	148	635	661
Distribution to Cities of Funds Accruing to the Motor Fuel Tax Fund	158,125	136,362	134,164	129,776	117,826	112,447	101,115	92,251	81,287	77,395
Refunds of Any Tax or Fee Credited to the State Highways and Transportation Department Fund	2,011	1,613	1,900	1,359	1,522	1,490	1,298	964	1,137	832
Refunds of Tobacco and Cigarette Tax	66	81	4	225	276	5	1			
Refunds of Motor Fuel Tax	42,063	42,069	45,990	38,541	37,371	37,070	30,319	29,850	27,570	27,200
Refunds of Fees Credited to Motor Vehicle Commission Fund	5	8								
Refunds-Overpayment and Errors of the the Workers' Compensation Fund	1,171	283	124	348	1,397	1,824	476	222	415	224
Refunds-Overpayment and Errors of the Workers' Compensation-Second Injury Fund	499	134	49	286	376	820	52	22	82	44
Receipts from Gasoline Taxes for Distribution to Counties	28,895	102,097	100,918	97,026	86,465	82,367	68,010	61,501	54,191	51,597
Refunds-Federal and Other Funds	175									
Refunds-Debt Offset	123	94	164							
Total Program Specific Distributions	\$ 1,419,644	1,393,753	1,268,663	770,824	724,328	674,587	618,870	598,215	584,812	497,451

**DEPARTMENT OF REVENUE
DRIVERS AND VEHICLE SERVICES BUREAU - DRIVERS
TRANSACTIONS TO EXPENDITURES
FOR FIVE YEARS ENDED JUNE 30,**

	2000	Percent Increase/ Decrease	1999	Percent Increase/ Decrease	1998	Percent Increase/ Decrease	1997	Percent Increase/ Decrease	1996
Drivers License Bureau Transactions	3,724,783	-6.6%	3,989,042	-4.3%	4,169,786	-11.0%	4,684,367	4.8%	4,468,755
Expenditures (a)									
Personal Service	\$ 3,330,166	-4.4%	3,481,685	-0.6%	3,503,736	3.3%	3,393,093	1.8%	3,332,278
Expense and Equipment	\$ 4,200,586	12.6%	3,729,835	21.0%	3,083,452	14.5%	2,693,144	-12.8%	3,088,675
Expenditure per Transaction									
Personal Service	\$ 0.89	2.3%	0.87	3.6%	0.84	16.7%	0.72	-4.0%	0.75
Expense and Equipment	\$ 1.13	20.2%	0.94	27.0%	0.74	29.8%	0.57	-17.4%	0.69
Total Expenditure per Transaction	\$ 2.02	11.6%	1.81	14.6%	1.58	22.5%	1.29	-10.4%	1.44
Budgeted Employees	171	-1.2%	173	-2.8%	178	-11.9%	202	4.7%	193
Transactions per Employee	21,782	-5.5%	23,058	-1.6%	23,426	1.0%	23,190	0.2%	23,154

(a) Personal service and expense and equipment amounts are only direct costs.

DEPARTMENT OF REVENUE
DRIVERS AND VEHICLE SERVICES BUREAU - MOTOR VEHICLE
TRANSACTIONS TO EXPENDITURES
FOR FIVE YEARS ENDED JUNE 30,

	2000	Percent Increase/ Decrease	1999	Percent Increase/ Decrease	1998	Percent Increase/ Decrease	1997	Percent Increase/ Decrease	1996
Motor Vehicle Bureau Transactions	10,234,214	0.6%	10,175,298	3.8%	9,798,368	1.2%	9,680,109	1.4%	9,549,479
Expenditures (a)									
Personal Service	\$ 4,464,253	-7.8%	4,842,705	-0.8%	4,880,430	10.8%	4,403,892	0.8%	4,367,440
Expense and Equipment (b)	\$ 4,399,245	-2.1%	4,492,367	-54.7%	9,923,281	-35.0%	15,267,778	263.0%	4,205,656
Expenditure per Transaction									
Personal Service	\$ 0.44	-8.3%	0.48	-4.0%	0.50	11.1%	0.45	-2.2%	0.46
Expense and Equipment	\$ 0.43	-2.3%	0.44	-56.4%	1.01	-36.1%	1.58	259.1%	0.44
Total Expenditure per Transaction	\$ 0.87	-5.4%	0.92	-39.1%	1.51	-25.6%	2.03	125.6%	0.90
Budgeted Employees	239	-0.4%	240	-3.6%	249	-2.4%	255	1.6%	251
Transactions per Employee	42,821	1.0%	42,397	7.7%	39,351	3.7%	37,961	-0.2%	38,046

(a) Personal service and expense and equipment amounts are only direct costs.

(b) Fiscal Year 1997 expense and equipment amount includes \$5.5 million for new license plates and \$5 million for FASTR implementation.
Fiscal Year 1998 expense and equipment amount includes \$3.7 million for new license plates and \$1.5 million for FASTR implementation.

**DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
TRANSACTIONS TO EXPENDITURES
FOR FIVE YEARS ENDED JUNE 30,**

	2000	Percent Increase/ Decrease	1999	Percent Increase/ Decrease	1998	Percent Increase/ Decrease	1997	Percent Increase/ Decrease	1996
Tax Returns Processed (a,d)	6,297,917	-1.1%	6,368,664	-2.4%	6,526,002	0.2%	6,510,753	-4.9%	6,847,192
Expenditures (b)									
Personal Service	\$ 12,998,617	7.9%	12,041,654	12.7%	10,685,858	6.8%	10,007,905	8.6%	9,219,611
Expense and Equipment	\$ 1,574,313	30.3%	1,208,378	-3.2%	1,248,817	72.9%	722,166	-66.8%	2,177,576
Expenditure per Return									
Personal Service	\$ 2.06	9.0%	1.89	15.2%	1.64	6.5%	1.54	14.1%	1.35
Expense and Equipment	\$ 0.25	31.6%	0.19	0.0%	0.19	72.7%	0.11	-65.6%	0.32
Total Expenditure per Return	\$ 2.31	11.1%	2.08	13.7%	1.83	10.9%	1.65	-1.2%	1.67
Budgeted Employees (c)	552	-6.9%	593	17.4%	505	0.0%	505	8.8%	464
Returns Processed per Employee	11,409	6.2%	10,740	-16.9%	12,923	0.2%	12,893	-12.6%	14,757

(a) Tax returns processed include all tax types collected by the Division of Taxation and Collection.

(b) Personal service and expense and equipment amounts are only direct costs.

(c) Prior years' budgeted employee amounts are restated.

(d) Tax returns processed number is restated for FY 1999.

**DEPARTMENT OF REVENUE
HIGHWAY RECIPROCITY COMMISSION
TRANSACTIONS TO EXPENDITURES
FOR FIVE YEARS ENDED JUNE 30,**

	2000	Percent Increase/ Decrease	1999	Percent Increase/ Decrease	1998	Percent Increase/ Decrease	1997	Percent Increase/ Decrease	1996
Highway Reciprocity Commission Transactions	280,089	7.5%	260,584	-2.2%	266,406	-7.9%	289,344	-9.9%	320,992
Expenditures (a)									
Personal Service	\$ 892,890	3.0%	866,490	1.2%	855,968	4.6%	818,305	5.3%	777,241
Expense and Equipment	\$ 326,040	-4.7%	342,034	0.8%	339,301	-15.9%	403,667	24.3%	324,741
Expenditure per Transaction									
Personal Service	\$ 3.19	-4.2%	3.33	3.7%	3.21	13.4%	2.83	16.9%	2.42
Expense and Equipment	\$ 1.16	-11.5%	1.31	3.1%	1.27	-9.3%	1.40	38.6%	1.01
Total Expenditure per Transaction	\$ 4.35	-6.3%	4.64	3.6%	4.48	5.9%	4.23	23.3%	3.43
Budgeted Employees	35	0.0%	35	0.0%	35	-2.8%	36	0.0%	36
Transactions per Employee	8,003	7.5%	7,445	-2.2%	7,612	-5.3%	8,037	-9.9%	8,916

(a) Personal service and expense and equipment amounts are only direct costs.

**DEPARTMENT OF REVENUE
TAX AND FEE COLLECTIONS TO RESOURCE INPUTS
FIVE YEAR HISTORY ENDED JUNE 30,**

	(in thousands of dollars)					
	2000	Percent Increase/ Decrease	1999	Percent Increase/ Decrease	1998	Percent Increase/ Decrease
Collections (a)	\$ 10,960,050	6.0%	10,344,536	5.1%	9,839,271	6.1%
						9,269,675
						7.1%
						8,652,286
Personal Services	\$ 52,773	4.2%	50,664	3.3%	49,055	5.6%
						46,445
						6.4%
Expense and Equipment (b,c)	\$ 34,559	6.1%	32,585	-11.2%	36,679	-7.8%
						39,795
						38.6%
Equipment Purchases	\$ 12,250	9.7%	11,165	20.0%	9,304	67.8%
						5,545
						-19.3%
Budgeted Employees	2,029	-1.3%	2,055	-0.2%	2,059	0.3%
						2,053
						-0.7%
						2,068
Collections Per Employee	\$ 5,402	7.3%	5,034	5.3%	4,779	5.8%
						4,515
						7.9%
						4,184

**PERCENT OF
COLLECTIONS**

Personal Services to Collections	0.48%	0.49%	0.50%	0.50%	0.50%
Expense and Equipment to Collections	0.32%	0.31%	0.37%	0.43%	0.33%
Equipment Purchases to Collections	0.11%	0.11%	0.09%	0.06%	0.08%

- (a) Collections include all state and nonstate taxes and fees and other miscellaneous collections.
- (b) Expense and equipment expenditures include fees paid to counties for liens, counties and collection agency fees, dues to multi-state tax commission and commercial drivers license information system fees.
- (c) Fiscal Year 1997 expense and equipment amount includes \$5.5 million for new license plates and \$5 million for FASTR implementation.
Fiscal Year 1998 expense and equipment amount includes \$3.7 million for new license plates and \$1.5 million for FASTR implementation.



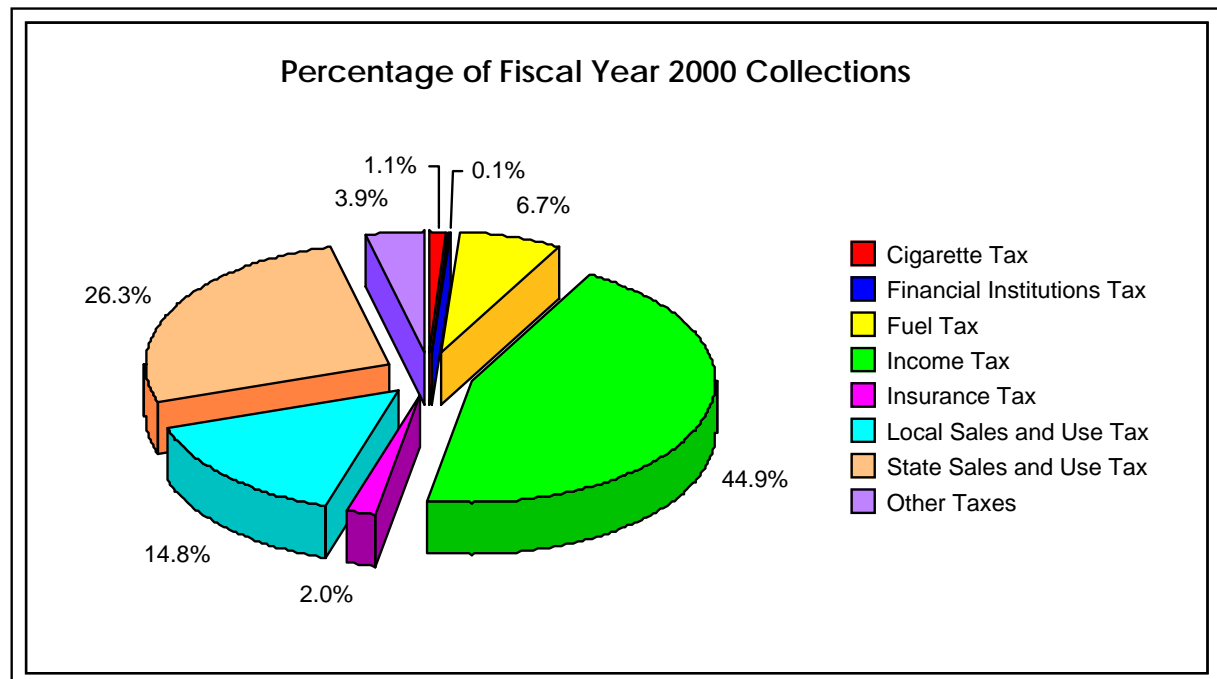
Missouri Department of Revenue

Taxes Administered

The introduction of Taxes Administered provides a brief description of the tax and a breakdown of the types of collections included in each tax. The schedules that follow depict comparative data on taxes administered by the department, distributions made to counties and distributions made to cities.

SUMMARY OF TAXES ADMINISTERED

	FY 00 Amount Collected	FY 99 Amount Collected	Percent Increase/ Decrease
Cigarette Tax	\$119,608,106	120,342,908	-0.6 %
Financial Institutions Tax	13,279,856	10,741,303	23.6
Fuel Tax	708,492,531	680,448,415	4.1
Income Tax	4,719,429,351	4,531,671,919	4.1
Insurance Tax	207,073,594	208,813,953	-0.8
Local Sales and Use Tax	1,557,778,588	1,399,261,368	11.3
State Sales and Use Tax	2,765,074,507	2,622,749,909	5.4
Other Taxes	409,259,727	321,433,189	27.3
Total Collections	\$10,499,996,260	9,895,462,964	6.1 %



CIGARETTE TAX

Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 149.015, RSMo. The tax rate is 8 ½ mills per cigarette or 17 cents per pack of 20.

Disposition of the tax is to the State School Money Fund (4 ½ mills per cigarette), the Fair Share Fund (2 mills per cigarette) and the Health Initiatives Fund (2 mills per cigarette).

St. Louis County Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. Certain amounts are earmarked for law enforcement. The tax is authorized by Section 66.340, RSMo. The tax rate is up to 2 ½ mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99 percent to St. Louis County and municipalities within the county and 1 percent to the General Fund.

Jackson County Cigarette Tax

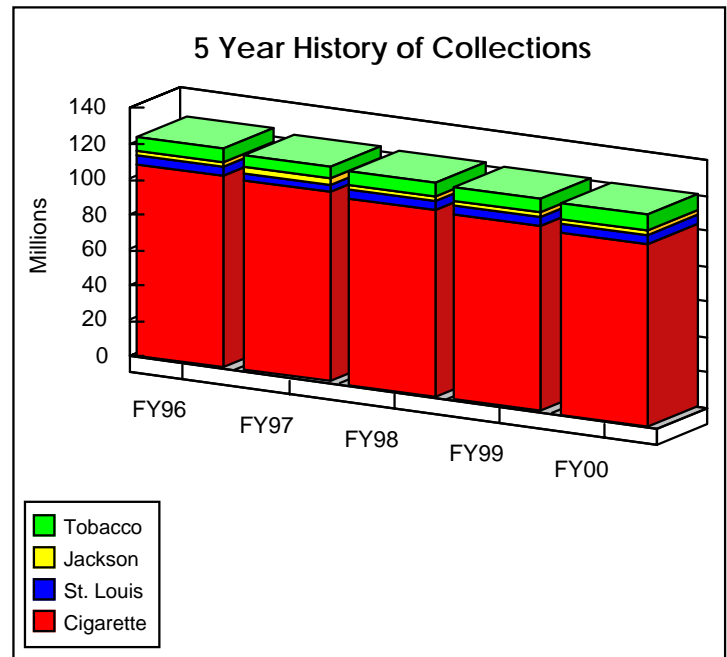
This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax was levied to support parental schools and other children's services. The tax is authorized by Section 210.320, RSMo. The tax rate is up to 2 ½ mills per cigarette or 5 cents per pack of 20.

Disposition of the tax is 99 percent to Jackson County and 1 percent to the General Fund.

Other Tobacco Products Tax

This is a tax levied upon the person making the first sale of tobacco products, other than cigarettes, within the state. The tax is authorized by Section 149.160, RSMo. The tax rate is 10 percent of the manufacturer's invoice price. Disposition of the tax is to the Health Initiatives Fund.

Tax Type	FY00 Amount Collected	Percent Increase/ Decrease From FY99
Cigarette	\$103,356,006	-1.5 %
St. Louis County	4,771,875	1.8
Jackson County	2,830,292	-1.4
Tobacco Products	8,649,933	10.0
Total Collections	\$119,608,106	-0.6 %



FINANCIAL INSTITUTIONS TAX

Banks

This is a tax for the privilege of operating a bank in Missouri. The tax is authorized by Section 148.030, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Credit Institutions

This is a tax for the privilege of operating a consumer credit or loan business in Missouri. The tax is authorized by Section 148.140, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

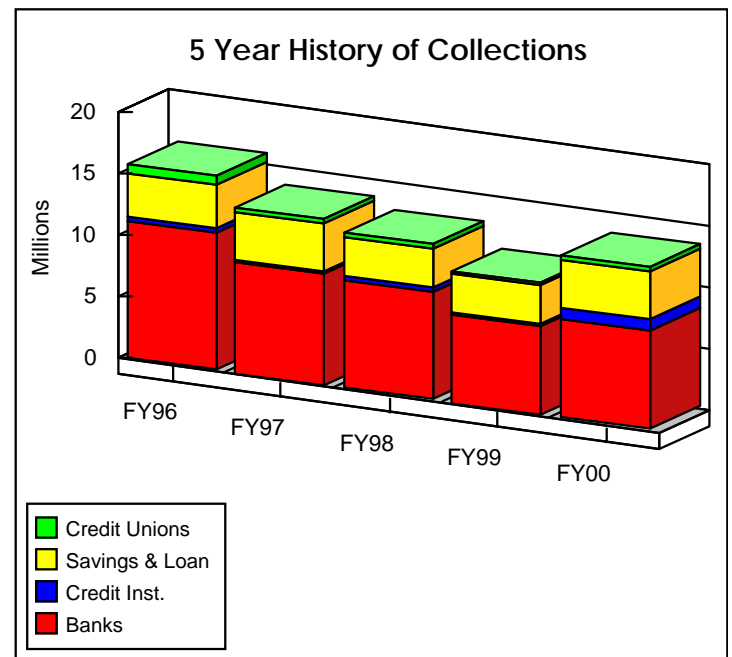
Savings and Loan Associations

This is a tax for the privilege of operating a savings and loan association in Missouri. The tax is authorized by Section 148.620, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Credit Unions

This is a tax for the privilege of operating a credit union in Missouri. The tax is authorized by Section 148.620, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Tax Type	FY00 Amount Collected	Percent Increase/ Decrease From FY99
Banks	\$8,130,786	11.3 %
Credit Inst.	770,651	480.9
Savings & Loan	3,953,858	26.4
Credit Unions	424,561	142.6
Total Collections	\$13,279,856	23.6 %



FUEL TAX

Alternative Fuel

This is a tax on the sale of alternative fuel (primarily diesel fuel and liquefied petroleum gas) paid by the fuel distributor and passed on to the final consumer. The tax is authorized by Section 142.803, RSMo. The tax rate increased from 15 cents to 17 cents on April 1, 1996. On April 1, 2008, the tax will drop to 11 cents per gallon. Disposition of the tax is through the Motor Fuel Tax Fund to various state funds and to the agency fund Fuel Local Deposit (FLOYD) Fund for distribution to all counties and incorporated cities with a population greater than one hundred persons.

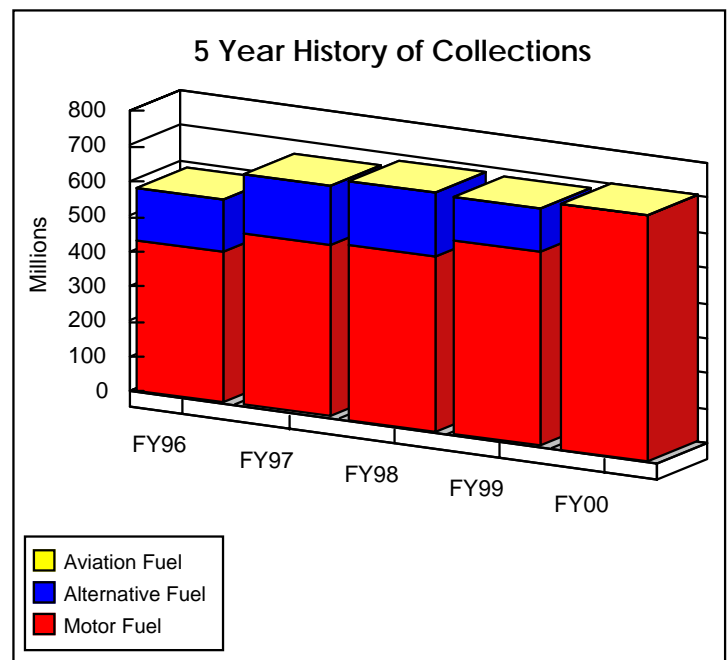
Tax Type	FY00 Amount Collected	Percent Increase/ Decrease From FY99
Alternative Fuel	\$2,536,487	-97.9 %
Aviation Fuel	599,279	-79.8
Motor Fuel	705,356,765	26.7
Total Collections	\$708,492,531	4.1 %

Aviation Fuel

This is a use tax on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. The tax is authorized by Sections 155.080 and 155.090, RSMo. The tax rate is 9 cents per gallon. Also included is a sales and use tax imposed on aviation jet fuel. This tax is authorized by Section 144.805, RSMo. Disposition of both taxes is to the Aviation Trust Fund.

Motor Fuel

This is a tax on the sale of motor fuel (gasoline) paid by the fuel distributor and passed on to the final consumer. The tax is authorized by Section 142.803, RSMo. The tax rate increased from 15 cents to 17 cents on April 1, 1996. On April 1, 2008, the tax will drop to 11 cents per gallon. Disposition of the tax is through the Motor Fuel Tax Fund to various state funds and to the agency fund Fuel Local Deposit (FLOYD) Fund for distribution to all counties and incorporated cities with a population greater than one hundred persons.



INCOME TAX

Individual

This is a tax on the taxable income of Missouri residents and on taxable income earned in Missouri by non-residents. The tax is authorized by Section 143.011, RSMo. The tax rate is from 1½ percent to 6 percent of taxable income. Disposition of the tax is to the General Fund except for \$11,600,919 that the department deposited to the Missouri Community College Job Training Program Fund.

Corporation

This is a tax on a corporation's taxable income from Missouri sources. The tax is authorized by Section 143.071, RSMo. The rate is 6¼ percent of taxable income. Disposition of the tax is to the General Fund.

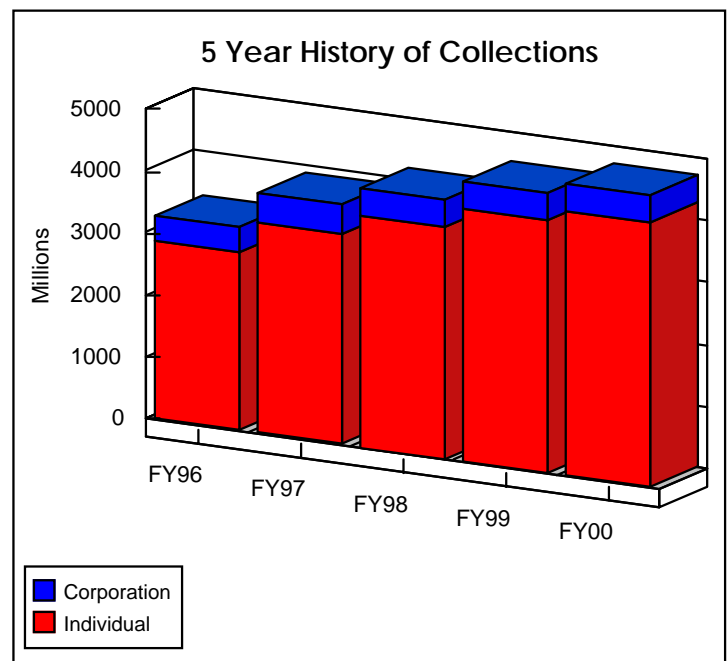
Declaration, as defined by Section 143.521, RSMo, is the amount the taxpayer estimates to be his income tax for the taxable year.

Fiduciary, as defined by Section 143.501, RSMo, is the income tax filed by a person charged with the care of another's property due to a death or disability.

Return, as defined by Section 143.511, RSMo, is the tax owed as determined by completing the appropriate income tax form for the taxpayer's taxable year.

Withholding, as defined by Section 143.191, RSMo, is the tax an employer deducts and withholds from an employees' wages each pay period.

Tax Type	FY00 Amount Collected	Percent Increase/ Decrease From FY99
Individual		
Declarations	\$682,557,317	4.2 %
Fiduciary	54,824,979	-4.7
Returns	524,519,563	2.6
Withholding	3,002,998,274	5.0
College Job Cr	11,600,919	24.0
Subtotal	\$4,276,501,052	4.5 %
Corporation		
Declarations	\$302,173,563	-3.9 %
Returns	140,754,736	13.1
Subtotal	\$442,928,299	0.9 %
Total Collections	\$4,719,429,351	4.1 %



INSURANCE TAX

Premium Tax (Foreign)

This is a tax on direct premiums received in Missouri by companies not organized under the laws of Missouri. Retaliatory tax is included. The tax is authorized by Sections 148.310-148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is to the General Fund.

Premium Tax (Domestic)

This is a tax on direct premiums received in Missouri by companies organized under the laws of Missouri. The tax is authorized by Sections 148.310-148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is through the agency fund County Stock Insurance Fund to school districts and the General Fund.

Surplus Lines of Insurance Tax Interest and Penalties

The collections shown for surplus lines of insurance tax are interest and penalties collected by the Department of Revenue. The Department of Insurance collects the surplus lines of insurance tax. It is a tax on brokers for the privilege of doing business in Missouri. The tax is authorized by Section 384.051, RSMo. The tax rate is 5 percent of net premiums. Disposition of the interest and penalties is to the General Fund.

Workers' Compensation Insurance

This is a tax on net premiums or net deposits on insurance companies and self-insurers. The tax is authorized by Section 287.690, RSMo. The tax rate, not to exceed 2 percent, is set by the Director of the Division of Workers' Compensation. The Director set the tax rate at 2 percent for calendar year 1999 and at 0 percent for calendar year 2000. Disposition of the tax is to the Workers' Compensation Fund and the Second Injury Fund for support of the Division of Workers' Compensation.

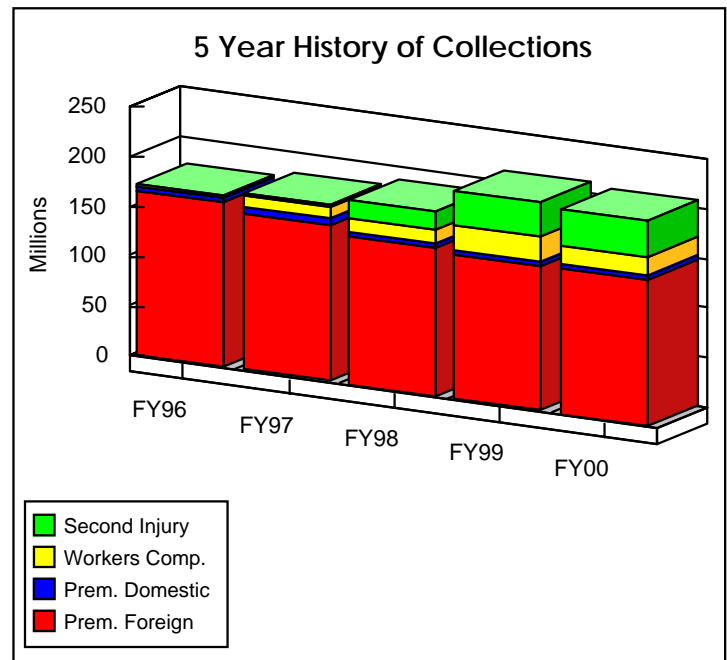
<u>Tax Type</u>	<u>FY00 Amount Collected</u>	<u>Percent Increase/ Decrease From FY99</u>
Premium Foreign	\$147,037,408	1.0 %
Premium Domestic	5,177,688	-5.1
Surplus Lines	19,180	-71.1
Workers Comp.	18,851,326	-22.8
Second Injury	35,987,992	8.3
<u>Total Collections</u>	<u>\$207,073,594</u>	<u>-0.8 %</u>

See next page for additional tax types and collection amounts.

INSURANCE TAX (continued)

Second Injury

This is a surcharge on insurance companies and self-insurers for the purpose of providing revenue for the Second Injury Fund. The tax is authorized by Section 287.715, RSMo. The tax rate is set at and calculated against a percentage of the policyholder's or self-insurer's workers' compensation net deposits, net premiums or net assessments of the previous year. The Director of the Division of Workers' Compensation set the rate at 3 percent for calendar year 2000.



LOCAL SALES AND USE TAX

Local Sales Tax

This is a local political subdivision sales tax with a base the same as the state sales tax. Numerous Revised Statute Sections authorize the local political subdivisions to enact local sales taxes if approved by a percent of the voters. Chapters 67, 92 and 94, RSMo are some of the main statutes providing authorization. The tax rate varies. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

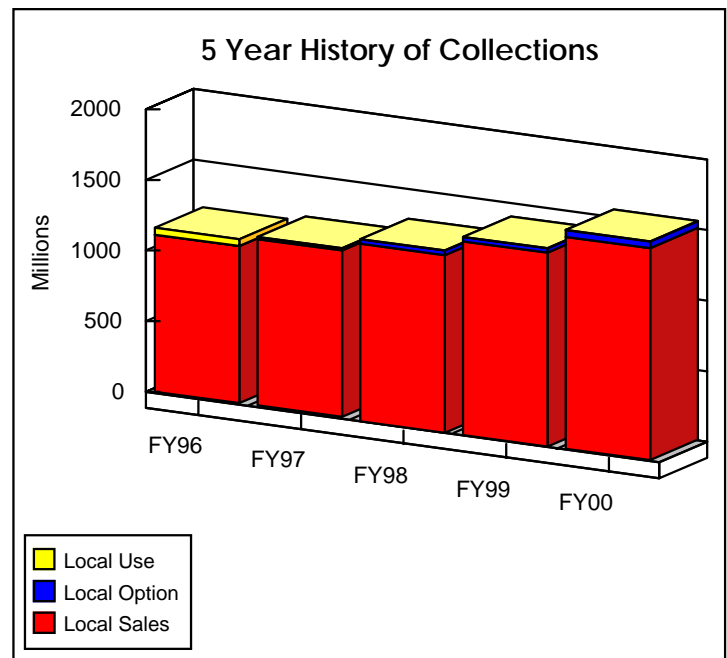
Tax Type	FY00 Amount Collected	Percent Increase/ Decrease From FY99
Local Sales	\$1,514,382,869	9.9 %
Local Option Use	43,211,817	42.1
Local Use	183,902	102.0
Total Collections	\$1,557,778,588	11.3 %

Local Option Use Tax

This is a local use tax with a rate equal to the rate of the local sales tax in effect. The tax is authorized by Section 144.757, RSMo. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

Local Use Tax

This was a local use tax with a base the same as the state use tax. The tax was authorized by Section 144.748, RSMo. The tax rate was 1½ percent. Disposition of the tax was 99 percent to the taxing jurisdiction and 1 percent to the General Fund. On March 26, 1996 the Missouri Supreme Court ruled the local use tax invalid. The department ceased collecting the tax with the April 1996 returns. The state legislature approved a new local option use tax effective in Fiscal Year 1997. The department began refunding the collections in Fiscal Year 1997. Fiscal Year 2000 collections consist of local political subdivisions' repayments of the use tax. The department used the collections to make refunds to the taxpayers.



STATE SALES AND USE TAX

General Sales and Use Tax

General Sales Tax

Authorized by Section 144.020, RSMo, this is a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Disposition of the tax is to the General Fund. Beginning October 1, 1997, all retail sales of food became exempt from this 3 percent tax.

General Use Tax

Authorized by Section 144.610, RSMo, this is a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using or consuming that property within the state, excluding exemptions. Disposition of the tax is to the General Fund.

Vehicle Sales Tax

This is a tax on the purchase of any new or used motor vehicle or trailer. The tax is authorized by Section 144.070, RSMo. The tax rate is 3 percent. Disposition of the tax is 50 percent to the General Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds are the State Road Fund (74 percent), the State Transportation Fund (1 percent) and the agency fund Fuel Local Deposit (FLOYD) (25 percent). The FLOYD Fund distributes its portion to cities and counties.

Conservation Sales and Use Tax

This is an additional state sales/use and motor vehicle sales tax. The tax is authorized by Article IV, Section 43, Missouri Constitution. The tax rate is $\frac{1}{8}$ percent. Disposition of the tax is to the Conservation Commission Fund.

Tax Type	FY00 Amount Collected	Percent Increase/ Decrease From FY99
General	\$1,667,032,978	7.1 %
Vehicle	249,925,055	-4.3
Conservation		
State Sales/Use	75,921,465	5.5
Motor Vehicle Sales	10,964,037	5.6
Education		
State Sales/Use	603,813,429	5.5
Motor Vehicle Sales	38,826,167	5.7
Highway Use	49,097,270	1.7
Parks and Soils		
State Sales/Use	60,734,000	5.5
Motor Vehicle Sales	8,760,106	5.4
Total Collections	\$2,765,074,507	5.4 %

Education Sales and Use Tax

This is an additional ("Proposition C") state sales/use and motor vehicle sales tax. The tax is authorized by Section 144.701, RSMo. The tax rate is 1 percent. Disposition of the general education sales/use tax is 100 percent to the School District Trust Fund. According to Article IV, Section 30 (b) 2, disposition of the motor vehicle education sales tax is 50 percent to the School District Trust Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds are the State Road Fund (74 percent), the State Transportation Fund (1 percent) and the agency fund Fuel Local Deposit (FLOYD) (25 percent). The FLOYD Fund distributes its portion to cities and counties.

See next page for additional tax types and collection amounts.

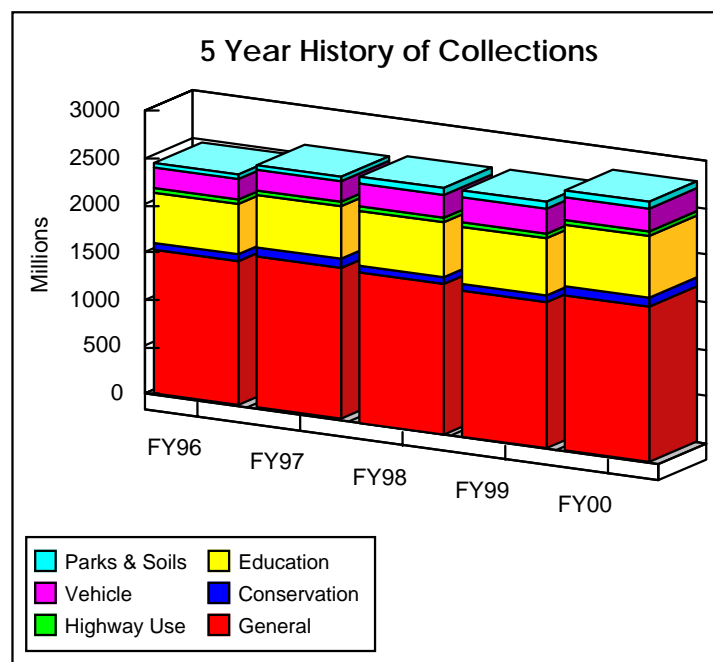
STATE SALES AND USE TAX (continued)

Highway Use Tax

This is a tax on vehicles purchased out of the state and titled in Missouri or a tax on the sale of a vehicle between individuals within Missouri. The tax is authorized by Section 144.440, RSMo. The tax rate is 4 percent. Disposition of the tax is to the State Highways and Transportation Department Fund (3 percent original tax) and various funds dedicated for highway and transportation use (1 percent tax increase). These highway and transportation funds are the State Road Fund (74 percent), the State Transportation Fund (1 percent) and the agency fund Fuel Local Deposit (FLOYD) (25 percent). The FLOYD Fund distributes its portion to cities and counties.

Parks, Soils and Water Conservation Sales and Use Tax

This is an additional state sales/use and motor vehicle sales tax. The tax is authorized by Article IV, Section 47, Missouri Constitution. The tax rate is $\frac{1}{10}$ percent. Disposition of the tax is 50 percent to the Parks State Sales Tax Fund and 50 percent to the Soils and Water State Sales Tax Fund.



OTHER TAXES

Estate Tax

This is a tax on minimum credit for state death taxes allowed by Internal Revenue Code Section 2011 (or Section 2015) against Federal Estate Tax. The tax is authorized by Chapter 145, RSMo. There is no statutory tax rate. Disposition of the tax is to the General Fund.

Franchise Tax

This is a tax on all in and out of state corporations based on assets apportioned to Missouri. The Department of Revenue received responsibility for collecting the tax from the Secretary of State's Office in January 2000. The amounts shown as Fiscal Year 2000 collections are only the amounts the Department of Revenue collected. The tax is authorized by Chapter 147, RSMo. The tax rate is .05 percent of total assets or capital stock of a corporation with a minimum tax of \$25. Disposition of the tax is to the General Fund.

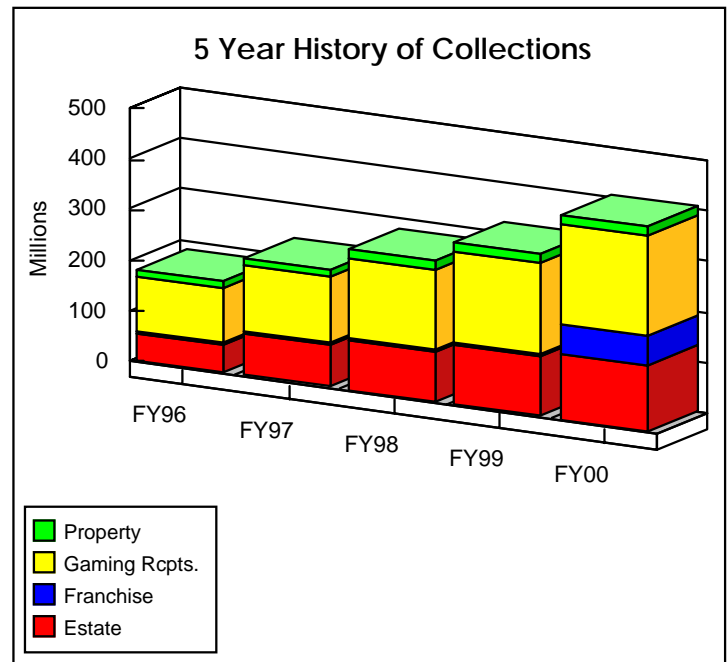
Gaming Gross Receipts Tax

This is a tax imposed on gaming riverboats. The tax is authorized by Section 313.822, RSMo. The tax rate is 20 percent of the adjusted gross receipts gaming boats receive from gambling games. Disposition of the tax is 90 percent to the Gaming Proceeds for Education Fund and 10 percent to the home dock cities and counties.

Property Tax

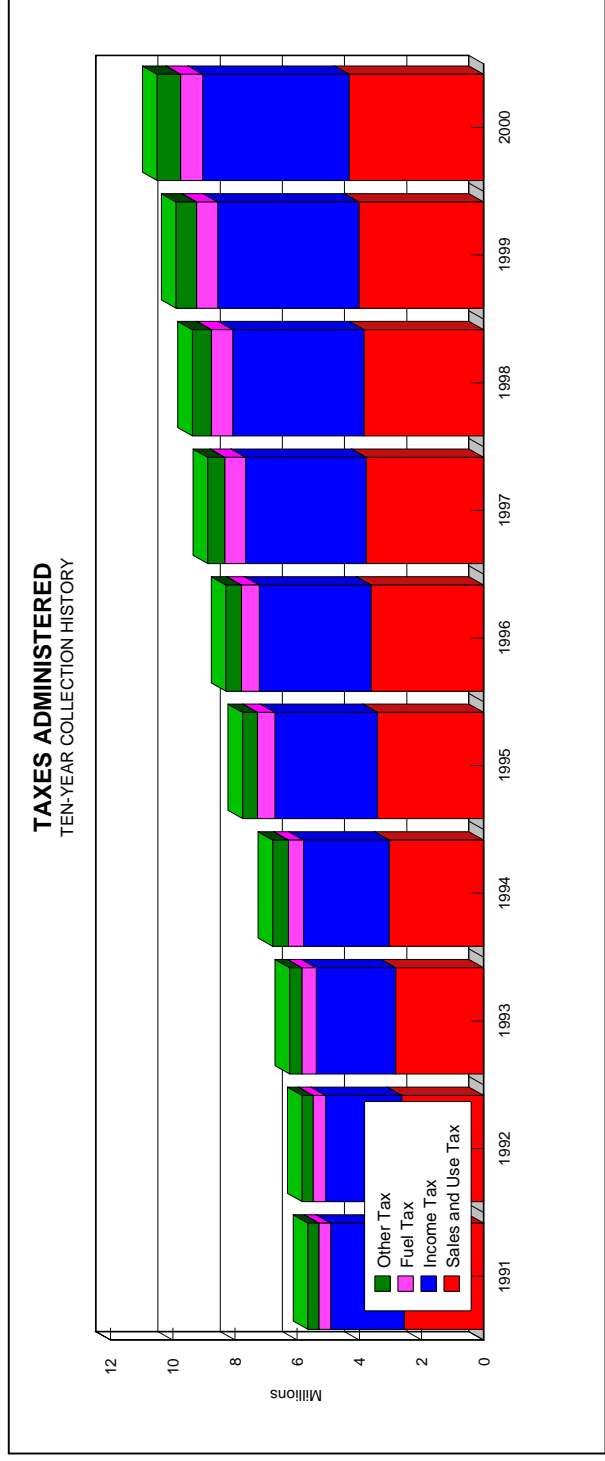
This is a tax to provide a fund for payment of pensions for the blind. The tax is authorized by Section 209.130, RSMo. The tax rate is 3 cents on each \$100 valuation of taxable property in the State of Missouri. Disposition of the tax is to the Blind Pension Fund.

Tax Type	FY00 Amount Collected	Percent Increase/ Decrease From FY99
Estate	\$132,700,434	10.1 %
Franchise		
Bank	5,793,932	19.4
Corporate	54,094,235	100.0
Gaming Receipts	198,240,750	11.0
Property	18,430,376	5.8
Total Collections	\$409,259,727	27.3 %



DEPARTMENT OF REVENUE
TEN - YEAR COLLECTION HISTORY OF
TAXES ADMINISTERED
FOR YEAR ENDED JUNE 30,

TAX	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
Cigarette Tax	\$ 119,608,106	120,342,908	121,395,256	121,649,421	123,533,612	121,025,275	106,505,750	86,160,599	87,299,727	85,595,532
Financial Institutions Tax	13,279,856	10,741,303	12,673,486	13,679,874	15,795,224	21,125,316	28,230,962	26,483,027	22,187,109	23,099,795
Fuel Tax	708,492,531	680,448,415	684,901,095	661,076,742	580,682,275	565,141,108	488,296,539	458,770,824	399,514,670	381,989,565
Income Tax	4,719,429,351	4,531,671,919	4,221,446,716	3,889,149,667	3,595,205,879	3,292,427,133	2,759,888,026	2,557,391,321	2,443,143,894	2,362,158,277
Insurance Tax	207,073,594	208,813,953	186,559,423	178,587,967	172,250,267	173,907,571	188,344,975	196,071,590	177,278,533	167,395,582
Local Sales and Use Tax (a,b)	1,557,778,588	1,399,261,368	1,289,925,638	1,196,990,649	1,169,909,696	1,087,119,631	945,408,282	826,287,908	733,739,986	704,437,476
State Sales and Use Tax	2,765,074,507	2,622,749,909	2,614,596,353	2,580,296,477	2,453,492,953	2,337,445,926	2,186,536,526	2,007,131,801	1,909,287,816	1,856,304,457
Other Taxes	409,259,727	321,433,189	281,732,737	233,606,100	183,373,012	154,757,416	80,612,000	84,352,645	70,909,993	76,482,736
Total Tax Collections	\$ 10,499,996,260	9,895,462,964	9,413,230,704	8,875,036,897	8,294,242,918	7,752,949,376	6,783,823,060	6,242,649,715	5,843,361,728	5,657,463,420



- (a) Local sales and use tax includes motor vehicle local sales tax net of refunds.
(b) Fiscal Year 1993 was the first year that local use tax was collected.

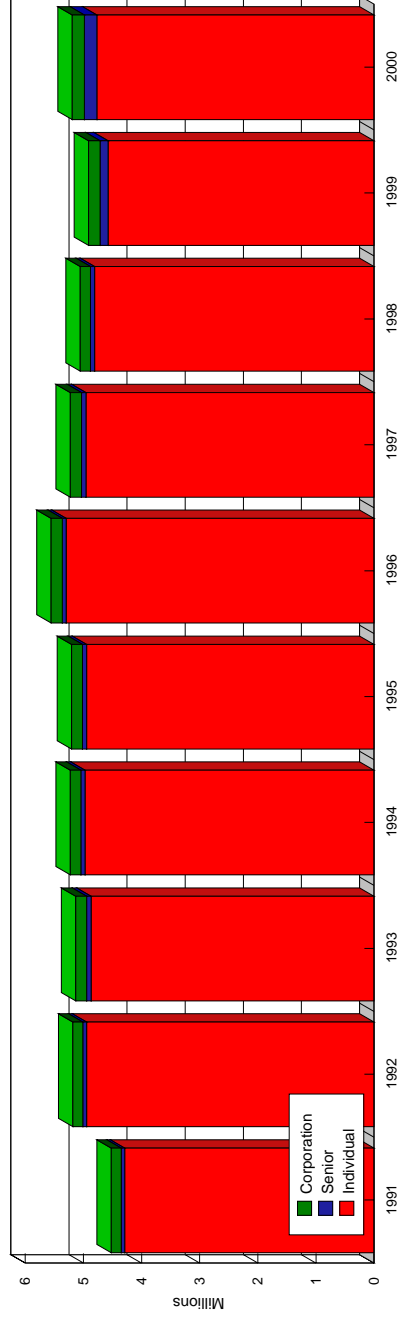
DEPARTMENT OF REVENUE
INCOME TAX TEN-YEAR SUMMARY OF ACTIVITIES
FOR YEAR ENDED JUNE 30,

Unaudited

TRANSACTION TYPE	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
INDIVIDUAL RETURNS:										
Number Filed (all types)(a)	3,413,134	2,892,646	3,424,945	3,591,354	3,564,933	3,330,697	3,339,204	3,299,354	3,403,206	2,819,978
Number of Refunds	1,723,138	1,419,155	1,463,679	1,470,962	1,559,337	1,459,280	1,472,913	1,472,344	1,504,171	1,265,944
Amount of Refunds	\$595,291,915	\$404,118,195	\$376,914,013	\$357,681,289	\$358,785,927	\$315,028,483	\$304,547,559	\$293,063,977	\$304,363,562	\$261,467,266
WITHHOLDING:										
Number Filed	1,302,759	1,315,752	1,333,251	1,319,824	1,680,840	1,558,765	1,572,058	1,514,885	1,490,295	1,423,579
Number of Refunds	23,923	21,816	5,823	559	692	435	387	313	343	263
Amount of Refunds	\$8,299,945	\$7,362,381	\$1,612,476	\$685,782	\$539,134	\$431,068	\$315,161	\$1,222,051	\$391,727	\$257,503
FIDUCIARY:										
Number Filed	52,750	50,880	49,710	48,399	53,368	55,440	64,656	56,080	50,957	46,878
Number of Refunds	1,181	1,009	678	621	862	753	659	712	895	696
Amount of Refunds	\$1,181,538	\$1,722,790	\$645,938	\$648,605	\$559,372	\$492,582	\$647,984	\$724,404	\$946,023	\$590,467
SENIOR CITIZENS TAX										
CREDITS:										
Number of Claims Filed	216,072	138,248	69,631	75,102	66,886	71,780	70,145	73,444	65,553	60,974
Number of Refunds	88,392	126,580	70,861	69,173	67,938	69,157	70,055	71,597	70,279	59,333
Amount of Refunds	\$56,834,420	\$52,351,206	\$21,431,400	\$20,323,484	\$19,099,703	\$19,389,258	\$19,439,819	\$19,876,241	\$18,482,436	\$15,198,832
CORPORATION RETURNS:										
Number Filed (Declarations)	42,982	46,736	48,689	49,599	50,898	50,269	46,341	45,769	45,068	46,916
Number Filed (Annual)	165,256	149,121	129,896	143,191	142,697	139,096	132,909	146,176	125,669	123,183
Number of Refunds	15,031	15,417	14,262	14,915	15,033	14,239	14,264	19,790	22,145	12,309
Amount of Refunds	\$189,525,763	\$172,791,724	\$104,581,861	\$72,296,247	\$64,878,654	\$71,946,018	\$65,454,106	\$69,960,386	\$66,933,354	\$48,213,195
TOTAL (Memorandum Only):										
Number Filed (all types)	5,192,953	4,593,383	5,056,122	5,227,469	5,559,622	5,206,047	5,225,313	5,135,708	5,180,748	4,521,508
Number of Refunds (all types)	1,851,665	1,583,977	1,555,303	1,556,230	1,643,862	1,543,889	1,558,253	1,564,756	1,597,833	1,338,545
Amount of Refunds (all types)	\$851,133,581	\$638,346,296	\$505,185,688	\$451,635,407	\$443,862,790	\$407,287,409	\$390,404,629	\$384,847,059	\$391,117,102	\$325,727,263

(a) Individual returns number filed amount is restated for Fiscal Year 1999.

NUMBER OF RETURNS FILED
TEN-YEAR SUMMARY





Missouri Department of Revenue

General Fund Receipts

This schedule depicts General Fund receipts for the past ten fiscal years in addition to Fiscal Years 2001 and 2000 original estimated receipts.

**DEPARTMENT OF REVENUE
GENERAL FUND RECEIPTS
FOR THE LAST TEN FISCAL YEARS
ORIGINAL ESTIMATE, FISCAL YEARS 2001 AND 2000**

(in thousands of dollars)												
Source of Receipt (a)	Original Revenue Estimate Fiscal Year 2001	Original Revenue Estimate Fiscal Year 2000	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
Income Tax:												
Corporation	\$ 331,391	306,200	442,928	438,994	448,673	471,561	475,952	422,055	290,251	237,761	275,169	253,332
Individual	4,133,451	3,995,500	4,264,900	4,083,322	3,764,981	3,410,474	3,114,016	2,866,636	2,463,061	2,319,223	2,167,739	2,108,820
Sales and Use Tax	1,832,164	1,740,100	1,780,795	1,666,595	1,667,488	1,712,219	1,623,961	1,548,197	1,447,444	1,339,986	1,275,886	1,242,608
County Foreign Insurance Tax	148,190	150,000	146,760	145,802	150,357	158,044	166,070	164,817	138,050	135,207	127,190	124,358
Liquor Tax	20,000	19,500	20,357	20,015	19,192	19,025	18,936	18,732	18,700	18,897	18,142	17,901
Beer Tax	8,000	7,800	8,165	7,945	7,730	7,606	7,504	7,670	7,623	7,356	7,479	7,527
Corporation Franchise Tax	80,000	88,000	78,166	91,159	81,536	78,463	72,274	67,625	61,300	59,820	56,182	57,456
Inheritance/Estate Tax	132,300	150,000	132,700	120,579	100,861	82,809	57,330	73,089	55,553	59,765	47,444	54,005
Interest on Deposits and Investmen	75,000	93,000	69,499	84,086	94,092	81,130	64,887	39,726	19,715	17,403	19,075	20,302
All Other Sources	182,891	184,700	184,114	173,997	175,878	177,715	177,033	181,798	158,528	154,962	216,362	219,642
TOTAL RECEIPTS	\$ 6,943,387	6,734,800	7,128,384	6,832,494	6,510,788	6,199,046	5,777,963	5,390,345	4,660,225	4,350,380	4,210,668	4,105,951

(a) Above amounts will differ from amounts shown on previous schedules as these amounts include collections made by other agencies.

(b) Sales and use tax and all other sources numbers are restated for Fiscal Years 1995, 1996, 1997, 1998 and 1999.



Missouri Department of Revenue

Taxes and Fees Administered

Tax and Fee Distributions to Counties

This schedule provides fiscal year data on the various tax and fee distributions made by the department to counties throughout the State of Missouri.

Unaudited

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2000**

County	Cigarette Tax (a,f)	Financial Institutions Tax (b,f)	Fuel Tax and Fee (c,f)	Local Sales Tax (d,e,f)	Local Option Use Tax (d,f,g)	Total (Memorandum Only)
Adair	\$ 0	124,553	647,519	2,496,979	0	3,269,051
Andrew	0	11,163	620,416	1,217,368	112,135	1,961,082
Atchison	0	27,839	597,135	639,595	0	1,264,569
Audrain	0	13,157	853,852	3,084,613	0	3,951,622
Barry	0	477	1,168,749	2,874,763	0	4,043,989
Barton	0	8,100	660,366	861,024	0	1,529,490
Bates	0	42,946	913,681	515,683	46,016	1,518,326
Benton	0	56,280	744,683	1,192,690	0	1,993,653
Bollinger	0	16,881	542,973	524,853	0	1,084,707
Boone	0	104,382	1,663,323	17,409,224	0	19,176,929
Buchanan	0	281,585	581,948	10,943,296	0	11,806,829
Butler	0	28,886	1,096,309	4,643,632	0	5,768,827
Caldwell	0	28,515	550,281	586,439	43,564	1,208,799
Callaway	0	151,884	1,834,121	1,410,558	0	3,396,563
Camden	0	63,298	2,239,667	6,957,421	0	9,260,386
Cape Girardeau	0	14,190	855,057	5,101,182	0	5,970,429
Carroll	0	95,675	848,601	297,082	17,505	1,258,863
Carter	0	16,912	308,381	321,535	0	646,828
Cass	0	180,832	1,433,075	5,523,782	0	7,137,689
Cedar	0	50,679	548,424	424,439	0	1,023,542
Chariton	0	7,932	737,712	452,509	31,004	1,229,157
Christian	0	26,661	1,110,134	4,753,486	0	5,890,281
Clark	0	61,129	513,587	747,524	0	1,322,240
Clay	0	400,610	748,107	25,331,350	0	26,480,067
Clinton	0	145,044	613,817	921,019	74,461	1,754,341
Cole	0	217,748	1,020,223	4,358,906	387,669	5,984,546
Cooper	0	6,556	547,636	2,007,985	0	2,562,177
Crawford	0	7,275	687,170	1,869,329	0	2,563,774
Dade	0	39,122	528,820	428,801	26,828	1,023,571
Dallas	0	16,124	631,037	1,948,433	0	2,595,594
Daviess	0	61,094	635,482	622,054	35,418	1,354,048
DeKalb	0	21,437	564,135	1,092,607	0	1,678,179
Dent	0	20,762	578,792	621,651	0	1,221,205
Douglas	0	15,754	663,506	663,200	0	1,342,460
Dunklin	0	50,999	826,897	1,255,288	0	2,133,184
Franklin	0	180,768	2,003,242	10,973,125	0	13,157,135
Gasconade	0	18,192	521,305	1,301,040	0	1,840,537
Gentry	0	1,646	511,436	393,716	0	906,798
Greene	0	289,442	3,006,824	32,040,891	0	35,337,157
Grundy	0	84,030	451,726	837,160	0	1,372,916

Unaudited

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2000**

County	Cigarette Tax (a,f)	Financial Institutions Tax (b,f)	Fuel Tax and Fee (c,f)	Local Sales Tax (d,e,f)	Local Option Use Tax (d,f,g)	Total (Memorandum Only)
Harrison	\$ 0	52,117	738,584	817,687	0	1,608,388
Henry	0	24,528	765,586	1,023,710	68,760	1,882,584
Hickory	0	6,794	442,679	659,306	0	1,108,779
Holt	0	40,871	473,374	647,511	0	1,161,756
Howard	0	76,932	380,716	917,162	0	1,374,810
Howell	0	53,167	1,104,870	1,820,254	0	2,978,291
Iron	0	26,980	442,638	307,083	0	776,701
Jackson	0	1,027,967	891,418 0	67,161,905	0	69,081,290
Jasper	0	70,841	1,192,483	9,504,851	0	10,768,175
Jefferson	0	58,912	3,702,540	24,080,733	0	27,842,185
Johnson	0	27,684	1,205,341	5,026,862	0	6,259,887
Knox	0	357	475,338	443,418	0	919,113
Laclede	0	12,372	827,058	3,276,418	0	4,115,848
Lafayette	0	187,620	827,739	2,433,188	0	3,448,547
Lawrence	0	30,883	981,918	2,173,486	0	3,186,287
Lewis	0	35,062	475,318	693,185	125,074	1,328,639
Lincoln	0	148,856	941,131	5,494,030	0	6,584,017
Linn	0	44,677	625,860	1,095,238	78,714	1,844,489
Livingston	0	55	573,663	792,906	0	1,366,624
McDonald	0	11,316	711,897	1,189,585	0	1,912,798
Macon	0	153,065	825,748	1,474,104	0	2,452,917
Madison	0	9,963	306,452	539,322	0	855,737
Maries	0	13,734	438,812	643,559	66,844	1,162,949
Marion	0	115,674	519,851	3,626,134	0	4,261,659
Mercer	0	37,119	417,567	241,790	0	696,476
Miller	0	30,603	839,303	2,080,043	117,576	3,067,525
Mississippi	0	327	413,093	1,978,663	0	2,392,083
Moniteau	0	42,912	506,759	824,539	0	1,374,210
Monroe	0	8,633	628,993	447,888	56,362	1,141,876
Montgomery	0	11,651	575,106	908,014	0	1,494,771
Morgan	0	64,594	1,085,597	1,699,102	0	2,849,293
New Madrid	0	51,130	974,232	1,407,035	0	2,432,397
Newton	0	61,353	1,097,215	4,266,714	0	5,425,282
Nodaway	0	18,372	1,072,994	1,666,005	0	2,757,371
Oregon	0	14,196	485,609	652,770	0	1,152,575
Osage	0	46,932	557,915	398,002	0	1,002,849
Ozark	0	10,158	666,080	723,723	0	1,399,961
Pemiscot	0	45,981	566,311	1,511,090	0	2,123,382
Perry	0	58,309	549,123	1,899,526	0	2,506,958
Pettis	0	61,260	1,030,469	2,171,472	160,534	3,423,735

Unaudited

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2000**

County	Cigarette Tax (a,f)	Financial Institutions Tax (b,f)	Fuel Tax and Fee (c,f)	Local Sales Tax (d,e,f)	Local Option Use Tax (d,f,g)	Total (Memorandum Only)
Phelps	\$ 0	78,869	746,654	3,132,194	0	3,957,717
Pike	0	114,206	651,551	1,785,744	0	2,551,501
Platte	0	146,756	907,268	9,673,895	1,572,163	12,300,082
Polk	0	57,314	826,339	2,086,620	0	2,970,273
Pulaski	0	59,241	584,842	1,163,113	0	1,807,196
Putnam	0	44,931	475,578	390,483	0	910,992
Ralls	0	0	537,121	741,035	0	1,278,156
Randolph	0	40,916	923,462	1,112,956	0	2,077,334
Ray	0	49,388	766,603	1,925,579	0	2,741,570
Reynolds	0	7,280	688,330	0	0	695,610
Ripley	0	34,961	403,428	373,660	0	812,049
St. Charles	0	36,470	3,382,103	47,633,486	3,162,300	54,214,359
St. Clair	0	49,570	605,773	238,047	0	893,390
St. Francois	0	48,175	555,420	6,348,436	0	6,952,031
Ste. Genevieve	0	34,625	669,514	1,300,044	0	2,004,183
St. Louis	1,435,143	1,193,598	12,962,079	257,615,599	0	273,206,419
Saline	0	38,220	743,654	1,745,389	0	2,527,263
Schuyler	0	9,698	288,186	384,814	0	682,698
Scotland	0	23,776	457,007	391,112	0	871,895
Scott	0	29,669	509,956	1,267,730	0	1,807,355
Shannon	0	25,638	623,942	189,313	0	838,893
Shelby	0	8,379	546,401	648,792	55,090	1,258,662
Stoddard	0	87,866	1,099,108	1,011,766	0	2,198,740
Stone	0	16,857	1,048,944	5,686,469	234,897	6,987,167
Sullivan	0	13,402	515,466	617,207	0	1,146,075
Taney	0	2,344	1,120,237	15,085,188	0	16,207,769
Texas	0	58,867	933,519	698,462	0	1,690,848
Vernon	0	29,175	945,561	779,163	0	1,753,899
Warren	0	48,431	724,505	4,088,050	0	4,860,986
Washington	0	7,161	535,325	2,204,915	70,251	2,817,652
Wayne	0	31,644	550,121	786,296	0	1,368,061
Webster	0	45,814	873,059	2,246,842	0	3,165,715
Worth	0	0	255,399	146,875	0	402,274
Wright	0	48,180	645,851	671,164	0	1,365,195
TOTALS	\$ 1,435,143	8,305,937	105,049,835	692,534,683	6,543,165	813,868,763

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2000**

- (a) See page 62 for a description of cigarette tax. The cigarette tax distribution to Jackson County is distributed to cities within Jackson County by Jackson County. St. Louis County cigarette tax is distributed to cities within St. Louis County by the Missouri Department of Revenue. The "Tax Distribution Summary - Cities" schedule beginning on page 79 provides the cigarette tax distribution to cities within St. Louis County.
- (b) See page 63 for a description of financial institutions tax. County governments receive only part of the sums listed on this schedule.
- (c) See pages 64 and 111 for a description of fuel tax and fee. The fuel tax and fee amounts are obtained from the Missouri Department of Transportation and include motor fuel tax, vehicle sales tax and and vehicle and motor fuel fees.
- (d) St. Louis County receives the sales and use tax distributions for the cities within St. Louis County. The county is responsible for distributing the amounts to the cities.
- (e) See page 68 for a description of local sales tax.
- (f) The total of tax distributions to counties and cities shown on the respective summaries will not equal tax collections shown on pages 62 thru 64 and 68 because of a one to twelve month lag of distributions, investment interest, a one to two percent collection fee and vehicle and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 111 thru 113.
- (g) See page 68 for a description of local option use tax.



Missouri Department of Revenue

Taxes and Fees Administered

Tax and Fee Distributions to Cities

This schedule provides fiscal year data on the various tax and fee distributions made by the department to cities throughout the State of Missouri.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2000**

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Local Sales Tax (d,e,g)	Local Option Use Tax (e,f,g)	Total (Memorandum Only)
Adrian	\$ 0	0	65,014	86,959	3,308	155,281
Advance	0	0	46,808	195,641	0	242,449
Agency	0	0	26,384	0	0	26,384
Airport Drive	0	0	33,616	196,183	0	229,799
Alba	0	0	19,110	17,476	0	36,586
Albany	0	0	80,466	207,202	0	287,668
Aldrich	0	0	3,123	0	0	3,123
Alexandria	0	0	14,014	11,637	0	25,651
Allendale	0	0	2,384	0	0	2,384
Allenville	0	0	2,836	0	0	2,836
Alma	0	0	18,329	0	0	18,329
Altamont	0	0	7,726	0	0	7,726
Altenburg	0	0	10,520	0	0	10,520
Alton	0	0	28,438	120,865	0	149,303
Amazonia	0	0	10,562	0	0	10,562
Amity	0	0	4,068	0	0	4,068
Amoret	0	0	8,712	0	0	8,712
Amsterdam	0	0	9,740	12,259	0	21,999
Anderson	0	0	58,849	241,299	0	300,148
Annada	0	0	2,877	0	0	2,877
Annapolis	0	0	14,918	34,317	0	49,235
Anniston	0	0	11,836	0	0	11,836
Appleton City	0	0	52,603	141,217	0	193,820
Arbela	0	0	1,644	0	0	1,644
Arbyrd	0	0	24,534	26,370	0	50,904
Arcadia	0	0	25,027	63,338	0	88,365
Archie	0	0	32,836	32,477	0	65,313
Arcola	0	0	2,959	0	0	2,959
Argyle	0	0	7,315	7,968	0	15,283
Arkoe	0	0	2,630	0	0	2,630
Armstrong	0	0	12,740	0	0	12,740
Arnold	0	0	773,755	4,043,517	0	4,817,272
Arrow Point Village	0	0	2,096	0	0	2,096
Arrow Rock	0	0	2,877	12,098	0	14,975
Asbury	0	0	9,041	0	0	9,041
Ash Grove	0	0	46,356	105,079	5,125	156,560
Ashland	0	0	51,452	325,993	0	377,445
Atlanta	0	0	16,890	13,452	0	30,342
Augusta	0	0	10,808	71,578	0	82,386
Aurora	0	0	265,439	1,162,932	0	1,428,371

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2000

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Local Sales Tax (d,e,g)	Local Option Use Tax (e,f,g)	Total (Memorandum Only)
Auxvasse	\$ 0	0	33,740	97,411	0	131,151
Ava	0	0	120,740	472,274	17,213	610,227
Avilla	0	0	6,000	0	0	6,000
Avondale	0	0	22,603	14,530	0	37,133
Bagnell	0	0	3,657	6,847	0	10,504
Bakersfield	0	0	12,000	10,202	0	22,202
Baldwin Park	0	0	4,110	0	0	4,110
Ballwin	129,049	0	1,169,093	1,376,476	0	2,674,618
Baring	0	0	7,479	0	0	7,479
Barnard	0	0	9,616	0	0	9,616
Barnett	0	0	8,836	0	0	8,836
Bates City	0	0	8,096	121,078	13,798	142,972
Battlefield	0	0	62,712	50,233	0	112,945
Bell City	0	0	19,274	13,035	0	32,309
Bella Villa	3,650	0	33,082	43,502	2,599	82,833
Belle	0	0	50,055	164,598	0	214,653
Bellefontaine Neigh.	49,567	0	449,260	590,671	0	1,089,498
Bellerive	1,079	0	9,781	0	0	10,860
Bellflower	0	0	16,973	26,271	0	43,244
Bell-Nor	8,216	0	74,466	97,919	5,846	186,447
Bel-Ridge	15,575	0	141,165	238,140	0	394,880
Belton	0	0	745,686	4,131,810	0	4,877,496
Benton	0	0	23,630	54,078	0	77,708
Benton City	0	0	5,712	0	0	5,712
Berger	0	0	10,151	6,442	0	16,593
Berkeley	55,544	0	503,426	671,617	0	1,230,587
Bernie	0	0	75,945	140,047	0	215,992
Bertrand	0	0	28,438	0	0	28,438
Bethany	0	0	123,493	795,434	0	918,927
Bethel	0	0	4,808	0	0	4,808
Beverly Hills	2,993	0	27,123	59,066	0	89,182
Bevier	0	0	26,425	50,709	0	77,134
Biehle	0	0	370	69,195	0	69,565
Big Lake	0	0	6,986	0	0	6,986
Bigelow	0	0	1,315	0	0	1,315
Billings	0	0	40,644	67,170	0	107,814
Birch Tree	0	0	24,616	53,370	0	77,986
Birmingham	0	0	9,123	12,629	0	21,752
Bismarck	0	0	64,890	112,727	0	177,617
Black Jack	27,799	0	251,959	331,317	19,792	630,867

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2000

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Local Sales Tax (d,e,g)	Local Option Use Tax (e,f,g)	Total (Memorandum Only)
Blackburn	\$ 0	0	12,658	6,956	0	19,614
Blackwater	0	0	9,082	0	0	9,082
Blairstown	0	0	7,603	13,296	0	20,899
Bland	0	0	26,753	41,538	0	68,291
Blodgett	0	0	8,301	0	0	8,301
Bloomfield	0	0	73,973	116,014	16,163	206,150
Bloomsdale	0	0	14,507	0	0	14,507
Blue Eye	0	0	5,342	0	0	5,342
Blue Springs	0	0	1,648,072	8,432,919	0	10,080,991
Blythedale	0	0	8,877	0	0	8,877
Bogard	0	0	9,370	0	0	9,370
Bolckow	0	0	10,397	0	0	10,397
Bolivar	0	0	281,302	2,707,168	0	2,988,470
Bonne Terre	0	0	159,082	667,826	0	826,908
Boonville	0	0	291,576	1,078,524	0	1,370,100
Bosworth	0	0	13,726	0	0	13,726
Bourbon	0	0	48,822	189,426	0	238,248
Bowling Green	0	0	122,302	638,876	0	761,178
Bragg City	0	0	4,808	0	0	4,808
Brandsville	0	0	6,863	0	0	6,863
Branson	0	0	152,302	11,492,712	0	11,645,014
Branson West	0	0	1,520	1,078,849	0	1,080,369
Brashear	0	0	13,068	0	0	13,068
Braymer	0	0	36,411	50,029	0	86,440
Breckenridge	0	0	17,178	0	0	17,178
Breckenridge Hills	36,451	0	212,918	31,359	16,725	297,453
Brentwood	38,334	0	334,932	3,093,857	0	3,467,123
Bridgeton	80,401	0	728,714	3,707,636	0	4,516,751
Brimson	0	0	2,959	0	0	2,959
Bronaugh	0	0	8,671	0	0	8,671
Brookfield	0	0	200,877	977,783	45,163	1,223,823
Brookline	0	0	11,630	13,698	0	25,328
Brooklyn Hgts.	0	0	4,767	0	0	4,767
Browning	0	0	13,603	8,326	0	21,929
Brownington	0	0	3,452	0	0	3,452
Brumley	0	0	3,329	7,400	0	10,729
Brunswick	0	0	44,137	111,497	0	155,634
Bucklin	0	0	25,315	28,714	10,217	64,246
Buckner	0	0	118,562	232,236	0	350,798
Buffalo	0	0	99,206	553,760	0	652,966

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2000**

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Local Sales Tax (d,e,g)	Local Option Use Tax (e,f,g)	Total (Memorandum Only)
Bull Creek Village \$	0	0	6,411	5,264	0	11,675
Bunceton	0	0	14,014	0	0	14,014
Bunker	0	0	16,027	17,271	0	33,298
Burgess	0	0	3,986	0	0	3,986
Burlington Junct.	0	0	26,055	0	0	26,055
Butler	0	0	168,452	841,886	0	1,010,338
Butterfield	0	0	10,192	0	0	10,192
Byrnes Mill	0	0	64,849	103,887	0	168,736
Cabool	0	0	82,438	256,925	0	339,363
Cainsville	0	0	15,904	0	0	15,904
Cairo	0	0	11,589	0	0	11,589
Caledonia	0	0	5,836	10,669	0	16,505
Calhoun	0	0	18,493	15,467	0	33,960
California	0	0	142,397	431,071	0	573,468
Callao	0	0	13,644	7,694	0	21,338
Calverton Park	6,679	0	60,534	0	0	67,213
Camden	0	0	9,781	0	0	9,781
Camden Point	0	0	15,329	0	0	15,329
Camdenton	0	0	105,247	1,983,099	0	2,088,346
Cameron	0	0	278,713	1,636,234	0	1,914,947
Campbell	0	0	88,973	118,575	0	207,548
Canalou	0	0	13,110	0	0	13,110
Canton	0	0	107,795	191,587	0	299,382
Cape Girardeau	0	0	1,416,784	14,992,509	0	16,409,293
Cardwell	0	0	32,548	16,731	0	49,279
Carl Junction	0	0	169,439	265,354	0	434,793
Carrollton	0	0	181,069	534,361	0	715,430
Cartersville	0	0	82,726	108,842	6,904	198,472
Carthage	0	0	441,658	3,076,895	0	3,518,553
Caruthersville	0	0	303,658	753,895	0	1,057,553
Carytown	0	0	6,123	0	0	6,123
Cassville	0	0	97,438	901,211	0	998,649
Catron	0	0	3,329	0	0	3,329
Cedar Hill Lakes	0	0	9,329	0	0	9,329
Center	0	0	22,685	36,318	0	59,003
Centertown	0	0	14,630	22,354	0	36,984
Centerview	0	0	8,794	0	0	8,794
Centerville	0	0	8,219	9,100	0	17,319
Centralia	0	0	140,302	353,478	0	493,780
Chaffee	0	0	125,713	235,866	0	361,579

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2000**

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Local Sales Tax (d,e,g)	Local Option Use Tax (e,f,g)	Total (Memorandum Only)
Chain-O-Lakes	\$ 0	0	4,562	0	0	4,562
Chain of Rocks	0	0	2,918	0	0	2,918
Chamois	0	0	18,452	19,700	0	38,152
Champ	50	0	452	0	0	502
Charlack	6,293	0	57,041	75,007	0	138,341
Charleston	0	0	208,973	790,865	0	999,838
Chesterfield	191,861	0	1,738,935	3,616,314	0	5,547,110
Chilhowee	0	0	13,767	15,775	0	29,542
Chillicothe	0	0	361,603	2,724,468	0	3,086,071
Chula	0	0	7,520	0	0	7,520
Clarence	0	0	42,164	75,863	0	118,027
Clark	0	0	10,562	0	0	10,562
Clarksburg	0	0	14,712	0	0	14,712
Clarksdale	0	0	11,794	0	0	11,794
Clarkson Valley	11,807	0	107,014	0	0	118,821
Clarksville	0	0	19,726	32,208	0	51,934
Clarkton	0	0	45,740	2,146	0	47,886
Claycomo	0	0	68,548	0	0	68,548
Clayton	100,848	0	572,303	2,545,365	0	3,218,516
Clearmont	0	0	7,192	0	0	7,192
Cleveland	0	0	20,795	35,532	0	56,327
Clever	0	0	23,836	39,808	0	63,644
Cliff Village	0	0	781	0	0	781
Clifton Hill	0	0	4,438	0	0	4,438
Climax Springs	0	0	3,740	2,401	0	6,141
Clinton	0	0	357,658	3,325,554	154,397	3,837,609
Clyde	0	0	2,918	0	0	2,918
Cobalt	0	0	10,438	0	0	10,438
Coffey	0	0	5,384	0	0	5,384
Cole Camp	0	0	43,315	120,522	0	163,837
Collins	0	0	5,918	49,711	2,164	57,793
Columbia	0	0	2,841,088	25,119,902	0	27,960,990
Commerce	0	0	7,110	0	0	7,110
Conception Junct.	0	0	9,699	0	0	9,699
Concordia	0	0	88,767	563,973	0	652,740
Coney Island	0	0	3,329	0	0	3,329
Conway	0	0	25,849	76,472	0	102,321
Cool Valley	6,380	0	57,822	0	0	64,202
Cooter	0	0	18,534	0	0	18,534
Corder	0	0	19,932	16,707	2,740	39,379

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2000

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Local Sales Tax (d,e,g)	Local Option Use Tax (e,f,g)	Total (Memorandum Only)
Corning	\$ 0	0	3,616	0	0	3,616
Cosby	0	0	4,973	0	0	4,973
Cottleville	0	0	18,616	183,590	0	202,206
Country Club	0	0	72,123	13,451	0	85,574
Country Club Hills	6,112	0	55,397	72,845	0	134,354
Country Life Acres	458	0	4,151	0	0	4,609
Cowgill	0	0	10,562	0	0	10,562
Craig	0	0	14,219	10,861	0	25,080
Crane	0	0	50,055	145,448	16,442	211,945
Creighton	0	0	11,877	8,952	0	20,829
Crestwood	58,174	0	527,261	1,790,445	0	2,375,880
Creve Coeur	77,173	0	699,590	2,317,119	0	3,093,882
Crocker	0	0	44,260	85,780	0	130,040
Cross Timbers	0	0	6,904	0	0	6,904
Crystal City	0	0	168,000	1,066,507	0	1,234,507
Crystal Lake Park	2,303	0	20,877	27,452	0	50,632
Crystal Lakes	0	0	10,479	5,137	0	15,616
Cuba	0	0	104,260	831,094	0	935,354
Curryville	0	0	10,726	0	0	10,726
Dadeville	0	0	9,041	0	0	9,041
Dalton	0	0	1,562	0	0	1,562
Dardene Prairie	0	0	30,205	0	0	30,205
Darlington	0	0	4,274	0	0	4,274
De Soto	0	0	246,288	1,177,028	0	1,423,316
De Witt	0	0	5,137	0	0	5,137
Dearborn	0	0	19,767	20,928	0	40,695
Deepwater	0	0	18,123	13,661	0	31,784
Deerfield	0	0	3,493	0	0	3,493
DeKalb	0	0	9,123	0	0	9,123
Dellwood	23,782	0	215,548	515,581	0	754,911
Delta	0	0	18,493	29,157	0	47,650
Dennis Acres	0	0	6,452	0	0	6,452
Denver	0	0	2,178	0	0	2,178
Des Arc	0	0	7,110	0	0	7,110
Des Peres	39,316	0	356,367	1,589,977	96,664	2,082,324
Desloge	0	0	170,548	1,184,363	0	1,354,911
Dexter	0	0	308,466	1,487,390	0	1,795,856
Diamond	0	0	31,849	52,324	0	84,173
Diehlstadt	0	0	5,959	0	0	5,959
Diggins	0	0	10,603	16,520	0	27,123

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2000

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Local Sales Tax (d,e,g)	Local Option Use Tax (e,f,g)	Total (Memorandum Only)
Dixon	\$ 0	0	65,137	201,612	0	266,749
Doniphan	0	0	70,397	580,192	0	650,589
Doolittle	0	0	24,616	22,585	0	47,201
Dover	0	0	4,726	0	0	4,726
Downing	0	0	14,753	0	0	14,753
Drexel	0	0	38,466	118,852	0	157,318
Dudley	0	0	11,137	31,527	0	42,664
Duenweg	0	0	38,630	55,250	0	93,880
Duquesne	0	0	50,507	125,650	0	176,157
Eagleville	0	0	11,301	133,152	0	144,453
East Lynne	0	0	11,877	9,462	0	21,339
East Prairie	0	0	140,384	248,080	0	388,464
Easton	0	0	9,534	7,117	0	16,651
Edgar Springs	0	0	8,836	11,376	0	20,212
Edgerton	0	0	23,219	22,806	0	46,025
Edina	0	0	52,726	111,353	0	164,079
Edmundson	5,037	0	45,658	354,491	8,672	413,858
El Dorado Springs	0	0	157,397	564,553	0	721,950
Eldon	0	0	181,603	1,282,897	0	1,464,500
Ellington	0	0	40,849	313,805	0	354,654
Ellisville	35,362	0	320,507	1,425,747	0	1,781,616
Ellsinore	0	0	16,644	38,328	0	54,972
Elmer	0	0	3,740	0	0	3,740
Elmira	0	0	2,877	0	0	2,877
Elmo	0	0	7,356	0	0	7,356
Elsberry	0	0	78,000	206,661	7,652	292,313
Emerald Beach	0	0	7,068	0	0	7,068
Eminence	0	0	23,918	91,871	0	115,789
Emma	0	0	7,973	12,884	0	20,857
Eolia	0	0	16,068	19,846	0	35,914
Essex	0	0	21,822	16,410	0	38,232
Esther	0	0	0	45	0	45
Ethel	0	0	4,110	0	0	4,110
Eureka	21,288	0	192,946	898,987	0	1,113,221
Everton	0	0	13,356	10,140	0	23,496
Ewing	0	0	19,027	19,736	0	38,763
Excelsior Estates	0	0	11,260	0	0	11,260
Excelsior Springs	0	0	426,289	2,488,975	151,954	3,067,218
Exeter	0	0	24,534	19,824	0	44,358
Fair Grove	0	0	37,767	155,751	0	193,518

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2000**

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Local Sales Tax (d,e,g)	Local Option Use Tax (e,f,g)	Total (Memorandum Only)
Fair Play	\$ 0	0	18,164	18,416	0	36,580
Fairfax	0	0	28,726	34,544	0	63,270
Fairview	0	0	12,246	15,099	0	27,345
Farber	0	0	17,178	23,600	0	40,778
Farley	0	0	8,918	0	0	8,918
Farmington	0	0	476,549	3,667,396	0	4,143,945
Fayette	0	0	118,685	156,008	0	274,693
Fenton	15,752	0	142,767	2,137,491	0	2,296,010
Ferguson	101,068	0	916,029	1,301,739	0	2,318,836
Ferrelview	0	0	21,205	19,823	0	41,028
Festus	0	0	333,083	3,758,658	0	4,091,741
Fidelity	0	0	9,658	0	0	9,658
Fillmore	0	0	10,520	0	0	10,520
Fisk	0	0	17,342	45,668	0	63,010
Flat River	0	0		32	0	32
Fleming	0	0	5,342	0	0	5,342
Flemington	0	0	5,794	0	0	5,794
Flint Hill	0	0	9,411	70,622	0	80,033
Flordell Hills	4,394	0	39,822	52,364	3,128	99,708
Florissant	244,720	0	2,218,032	4,367,866	0	6,830,618
Foley	0	0	8,589	10,472	0	19,061
Fordland	0	0	21,493	32,612	0	54,105
Forest City	0	0	15,616	12,434	0	28,050
Foristell	0	0	5,918	174,081	19,118	199,117
Forsyth	0	0	48,288	332,011	0	380,299
Fortescue	0	0	1,890	0	0	1,890
Foster	0	0	6,616	0	0	6,616
Fountain N' Lakes	0	0	2,918	0	0	2,918
Four Seasons	0	0	33,082	110,850	0	143,932
Frankford	0	0	16,274	11,319	0	27,593
Franklin	0	0	7,438	8,912	0	16,350
Fredericktown	0	0	162,329	631,204	0	793,533
Freeburg	0	0	18,329	144,617	0	162,946
Freeman	0	0	19,726	27,089	0	46,815
Freistatt	0	0	6,822	0	0	6,822
Fremont Hills	0	0	8,260	18	2,389	10,667
Frohna	0	0	10,110	0	0	10,110
Frontenac	15,466	0	140,178	734,983	0	890,627
Fulton	0	0	412,316	2,413,799	0	2,826,115
Gainesville	0	0	27,082	151,964	0	179,046

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2000

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Local Sales Tax (d,e,g)	Local Option Use Tax (e,f,g)	Total (Memorandum Only)
Galena	\$ 0	0	16,479	22,869	0	39,348
Gallatin	0	0	76,603	125,191	8,984	210,778
Galt	0	0	12,164	0	0	12,164
Garden City	0	0	50,343	134,695	0	185,038
Gasconade	0	0	10,397	4,364	0	14,761
Gentry	0	0	4,151	0	0	4,151
Gerald	0	0	36,493	163,688	0	200,181
Gerster	0	0	1,644	324	0	1,968
Gibbs	0	0	3,657	0	0	3,657
Gideon	0	0	45,370	22,219	0	67,589
Gilliam	0	0	8,712	4,399	0	13,111
Gilman City	0	0	16,151	6,888	0	23,039
Gladstone	0	0	1,078,482	6,533,422	0	7,611,904
Glasgow	0	0	53,219	171,637	0	224,856
Glen Echo Park	988	0	8,959	0	0	9,947
Glenaire	0	0	24,534	0	0	24,534
Glenallen	0	0	3,945	0	0	3,945
Glendale	26,956	0	244,316	448,854	19,192	739,318
Glenwood	0	0	8,014	0	0	8,014
Golden City	0	0	32,630	78,573	0	111,203
Goodman	0	0	44,959	55,569	0	100,528
Gordonville	0	0	14,178	0	0	14,178
Gower	0	0	51,329	86,276	19,825	157,430
Graham	0	0	8,384	0	0	8,384
Grain Valley	0	0	78,123	735,235	0	813,358
Granby	0	0	79,932	192,067	0	271,999
Grand Falls Plaza	0	0	5,014	0	0	5,014
Grand Pass	0	0	2,178	0	0	2,178
Grandin	0	0	9,575	3,528	0	13,103
Grandview	0	0	1,026,290	5,442,930	0	6,469,220
Granger	0	0	2,589	0	0	2,589
Grant City	0	0	41,014	61,349	0	102,363
Grantwood	4,099	0	37,151	48,852	2,918	93,020
Gravois Mills	0	0	4,151	27,975	0	32,126
Green Castle	0	0	10,438	0	0	10,438
Green City	0	0	27,575	59,080	0	86,655
Green Park	10,601	0	96,082	0	0	106,683
Green Ridge	0	0	18,575	27,197	0	45,772
Greendale	3,392	0	30,740	0	0	34,132
Greenfield	0	0	58,192	113,923	0	172,115

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2000**

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Local Sales Tax (d,e,g)	Local Option Use Tax (e,f,g)	Total (Memorandum Only)
Greentop	\$ 0	0	17,466	18,733	0	36,199
Greenville	0	0	17,959	64,041	0	82,000
Greenwood	0	0	61,849	497,567	0	559,416
Guilford	0	0	3,822	0	0	3,822
Gunn City	0	0	2,671	0	0	2,671
Hale	0	0	19,726	46,690	0	66,416
Halfway	0	0	7,027	0	0	7,027
Hallsville	0	0	37,685	53,393	0	91,078
Halltown	0	0	6,616	0	0	6,616
Hamilton	0	0	71,384	170,727	0	242,111
Hanley Hills	10,542	0	95,548	0	0	106,090
Hannibal	0	0	739,892	4,532,571	0	5,272,463
Hardin	0	0	24,575	18,275	0	42,850
Harris	0	0	4,192	0	0	4,192
Harrisburg	0	0	6,945	18,110	0	25,055
Harrisonville	0	0	316,275	2,995,603	0	3,311,878
Hartsburg	0	0	5,384	0	0	5,384
Hartville	0	0	22,151	96,500	0	118,651
Harwood	0	0	3,657	0	0	3,657
Hawk Point	0	0	19,397	39,445	0	58,842
Hayti	0	0	134,795	545,039	0	679,834
Hayti Heights	0	0	36,699	20,821	0	57,520
Hayward	0	0	3,215	0	0	3,215
Haywood City	0	0	10,808	0	0	10,808
Hazelwood	121,648	0	1,102,564	1,449,830	362,657	3,036,699
Henrietta	0	0	16,931	20,506	0	37,437
Herculaneum	0	0	93,000	452,779	0	545,779
Hermann	0	0	113,178	616,810	0	729,988
Hermitage	0	0	21,041	133,579	7,236	161,856
Higbee	0	0	26,260	27,100	0	53,360
Higginsville	0	0	192,863	893,076	0	1,085,939
High Hill	0	0	8,384	9,702	0	18,086
Highlandville	0	0	29,671	16,592	0	46,263
Hillsboro	0	0	66,781	303,519	0	370,300
Hillsdale	8,833	0	80,055	105,269	0	194,157
Hoberg	0	0	2,548	0	0	2,548
Holcomb	0	0	21,822	33,370	0	55,192
Holden	0	0	98,178	290,382	0	388,560
Holland	0	0	9,740	0	0	9,740
Holliday	0	0	5,712	0	0	5,712

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2000**

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Local Sales Tax (d,e,g)	Local Option Use Tax (e,f,g)	Total (Memorandum Only)
Hollister	\$ 0	0	108,000	719,743	0	827,743
Holt	0	0	12,781	78,516	0	91,297
Holts Summit	0	0	94,192	448,467	43,007	585,666
Homestead	0	0	7,274	0	0	7,274
Homestown	0	0	9,452	1,810	0	11,262
Hopkins	0	0	23,630	0	0	23,630
Hornersville	0	0	25,849	28,624	0	54,473
Houston	0	0	87,041	543,259	0	630,300
Houston Lake	0	0	12,452	0	0	12,452
Houstonia	0	0	11,630	0	0	11,630
Howardville	0	0	18,082	3,762	805	22,649
Hughesville	0	0	7,151	0	0	7,151
Humansville	0	0	44,548	73,168	0	117,716
Hume	0	0	11,794	0	0	11,794
Humphreys	0	0	4,027	0	0	4,027
Hunnewell	0	0	9,000	5,054	0	14,054
Huntleigh	1,768	0	16,027	0	0	17,795
Huntsville	0	0	64,397	74,071	0	138,468
Hurdland	0	0	8,712	0	0	8,712
Hurley	0	0	5,014	1,908	0	6,922
Iatan	0	0	1,931	0	0	1,931
Iberia	0	0	26,712	118,083	0	144,795
Illmo-Scott City	0	0	0	58	0	58
Independence	0	0	4,615,120	23,015,090	0	27,630,210
Indian Point	0	0	17,877	185,333	0	203,210
Innsbrook	0	0	8,163	18,098	0	26,261
Ionia	0	0	5,178	0	0	5,178
Iron Mtn. Lake	0	0	25,973	0	0	25,973
Irondale	0	0	19,479	0	0	19,479
Ironton	0	0	63,247	408,192	0	471,439
Jackson	0	0	380,384	2,221,533	0	2,601,917
Jacksonville	0	0	4,726	0	0	4,726
Jameson	0	0	6,123	0	0	6,123
Jamesport	0	0	23,425	51,717	0	75,142
Jamestown	0	0	12,246	0	0	12,246
Jasper	0	0	40,849	232,300	0	273,149
Jefferson City	0	0	1,459,606	11,539,238	0	12,998,844
Jennings	71,826	0	651,001	856,243	0	1,579,070
Jerico Springs	0	0	10,151	0	0	10,151
Jonesburg	0	0	25,890	90,675	0	116,565

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2000

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Local Sales Tax (d,e,g)	Local Option Use Tax (e,f,g)	Total (Memorandum Only)
Joplin	\$ 0	0	1,692,127	15,169,416	0	16,861,543
Josephville	0	0	9,000	4,475	0	13,475
Junction City	0	0	13,397	0	0	13,397
Kahoka	0	0	90,206	153,373	0	243,579
Kansas City	0	0	17,869,724	118,306,171	29,980,704	166,156,599
Kearney	0	0	139,192	1,316,231	0	1,455,423
Kelso	0	0	21,616	42,609	0	64,225
Kennett	0	0	449,631	1,138,798	0	1,588,429
Keytesville	0	0	23,178	0	0	23,178
Kidder	0	0	9,904	25,536	0	35,440
Kimberling City	0	0	65,343	617,056	11	682,410
Kimmswick	0	0	5,548	71,470	0	77,018
King City	0	0	40,521	82,284	0	122,805
Kingdom City	0	0	4,603	318,584	0	323,187
Kingston	0	0	11,466	0	0	11,466
Kingsville	0	0	11,466	0	0	11,466
Kinloch	12,251	0	111,041	146,015	0	269,307
Kirksville	0	0	704,878	4,667,728	0	5,372,606
Kirkwood	128,400	0	1,163,756	2,972,776	91,417	4,356,349
Knob Noster	0	0	92,918	264,434	21,282	378,634
Knox City	0	0	10,767	0	0	10,767
Koshkonong	0	0	8,137	4,216	0	12,353
La Belle	0	0	30,616	35,894	0	66,510
La Grange	0	0	45,288	30,157	0	75,445
La Monte	0	0	40,890	68,928	0	109,818
La Plata	0	0	57,575	77,279	0	134,854
La Russell	0	0	4,685	0	0	4,685
Laclede	0	0	16,849	0	0	16,849
Ladonia	0	0	23,877	25,310	0	49,187
Ladue	39,878	0	361,439	811,231	0	1,212,548
Lake Annette	0	0	6,452	0	0	6,452
Lake Lafayette	0	0	10,973	0	0	10,973
Lake Lotawana	0	0	87,986	0	0	87,986
Lake Mykee	0	0	10,562	0	0	10,562
Lake Ozark	0	0	46,932	853,378	0	900,310
Lake St. Louis	0	0	309,699	712,676	0	1,022,375
Lake Tapawingo	0	0	34,438	0	0	34,438
Lake Waukomis	0	0	42,206	0	0	42,206
Lake Winnebago	0	0	30,740	0	0	30,740
Lakeshire	6,652	0	60,288	0	0	66,940

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2000**

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Local Sales Tax (d,e,g)	Local Option Use Tax (e,f,g)	Total (Memorandum Only)
Lakeside	\$ 0	0	1,562	451	0	2,013
Lakeview	0	0		2	0	2
Lamar	0	0	171,288	1,005,686	0	1,176,974
Lamar Hgts.	0	0	7,233	0	0	7,233
Lanagan	0	0	20,589	13,209	0	33,798
Lancaster	0	0	32,260	67,116	0	99,376
Laredo	0	0	8,425	0	0	8,425
Lathrop	0	0	73,726	156,061	0	229,787
Latour	0	0	3,575	0	0	3,575
Laurie	0	0	20,836	426,420	0	447,256
Lawson	0	0	77,096	221,703	0	298,799
Leadington	0	0	8,260	315,378	18,176	341,814
Leadwood	0	0	51,247	27,838	0	79,085
Leasburg	0	0	11,877	0	0	11,877
Leawood	0	0	30,247	0	0	30,247
Lebanon	0	0	410,261	5,173,620	0	5,583,881
Lee's Summit	0	0	1,907,593	17,434,049	0	19,341,642
Leeton	0	0	25,973	38,301	0	64,274
Leonard	0	0	3,699	0	0	3,699
Leslie	0	0	5,507	0	0	5,507
Levasy	0	0	11,466	5,819	0	17,285
Lewis & Clark	0	0	5,836	0	0	5,836
Lewistown	0	0	18,616	0	0	18,616
Lexington	0	0	199,726	685,513	0	885,239
Liberal	0	0	28,110	31,755	0	59,865
Liberty	0	0	840,783	4,568,850	0	5,409,633
Licking	0	0	54,575	314,503	0	369,078
Lilbourn	0	0	56,630	58,092	1,748	116,470
Lincoln	0	0	35,918	113,930	12,705	162,553
Linn	0	0	47,178	172,755	0	219,933
Linn Creek	0	0	9,534	114,122	16,516	140,172
Linneus	0	0	14,959	0	0	14,959
Livonia	0	0	5,178	0	0	5,178
Lock Springs	0	0	2,342	0	0	2,342
Lockwood	0	0	42,781	72,963	4,850	120,594
Lohman	0	0	6,329	0	0	6,329
Loma Linda	0	0	9,329	12,695	0	22,024
Lone Jack	0	0	16,110	38,688	0	54,798
Longtown	0	0	4,397	0	0	4,397
Louisburg	0	0	4,726	0	0	4,726

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2000**

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Local Sales Tax (d,e,g)	Local Option Use Tax (e,f,g)	Total (Memorandum Only)
Louisiana	\$ 0	0	163,028	437,683	0	600,711
Lowry City	0	0	29,712	41,410	1,956	73,078
Lucerne	0	0	2,096	0	0	2,096
Ludlow	0	0	6,041	0	0	6,041
Lupus	0	0	1,603	0	0	1,603
Luray	0	0	2,877	0	0	2,877
Mackenzie	671	0	6,082	0	0	6,753
Macks Creek	0	0	11,178	8,419	0	19,597
Macon	0	0	228,946	672,956	0	901,902
Madison	0	0	21,288	26,711	0	47,999
Maitland	0	0	13,890	0	0	13,890
Malden	0	0	210,535	700,333	0	910,868
Malta Bend	0	0	11,877	7,791	0	19,668
Manchester	70,998	0	639,935	803,734	0	1,514,667
Mansfield	0	0	58,726	191,550	0	250,276
Maplewood	66,838	0	409,398	1,451,663	71,290	1,999,189
Marble Hill	0	0	59,466	328,702	0	388,168
Marceline	0	0	108,699	258,580	0	367,279
Marionville	0	0	78,904	204,155	0	283,059
Marlborough	10,072	0	80,096	0	0	90,168
Marquand	0	0	11,425	10,786	0	22,211
Marshall	0	0	522,371	1,285,212	0	1,807,583
Marshfield	0	0	179,754	1,144,110	0	1,323,864
Marston	0	0	28,397	92,132	6,122	126,651
Marthasville	0	0	27,699	50,343	3,788	81,830
Martinsburg	0	0	13,849	26,490	0	40,339
Maryland Hgts.	115,364	0	1,045,605	4,647,010	0	5,807,979
Maryville	0	0	438,206	2,141,995	0	2,580,201
Matthews	0	0	25,233	48,008	0	73,241
Maysville	0	0	48,329	99,041	0	147,370
Mayview	0	0	11,466	0	0	11,466
McBaine	0	0	1,192	0	0	1,192
McCord Bend	0	0	8,466	0	0	8,466
McFall	0	0	5,836	0	0	5,836
McKittrick	0	0	2,712	0	0	2,712
Meadville	0	0	14,794	0	0	14,794
Memphis	0	0	86,055	235,853	0	321,908
Mendon	0	0	8,507	0	0	8,507
Mercer	0	0	12,205	0	0	12,205
Merriam Woods	0	0	24,699	15,256	0	39,955

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2000**

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Local Sales Tax (d,e,g)	Local Option Use Tax (e,f,g)	Total (Memorandum Only)
Merwin	\$ 0	0	3,082	0	0	3,082
Meta	0	0	10,233	21,985	0	32,218
Metz	0	0	3,740	0	0	3,740
Mexico	0	0	463,974	1,988,513	0	2,452,487
Miami	0	0	5,836	0	0	5,836
Middletown	0	0	8,836	11,957	0	20,793
Milan	0	0	72,617	198,453	0	271,070
Milford	0	0	1,931	0	0	1,931
Mill Spring	0	0	10,356	0	0	10,356
Millard	0	0	2,918	0	0	2,918
Miller	0	0	30,945	52,822	0	83,767
Milo	0	0	3,123	0	0	3,123
Mindenmines	0	0	14,219	0	0	14,219
Miner	0	0	50,055	852,858	19,919	922,832
Mineral Point	0	0	15,781	0	0	15,781
Missouri City	0	0	14,301	0	0	14,301
Moberly	0	0	527,631	4,431,706	0	4,959,337
Mokane	0	0	7,644	10,340	0	17,984
Moline Acres	12,415	0	111,493	0	0	123,908
Monett	0	0	268,316	2,028,316	0	2,296,632
Monroe City	0	0	111,000	395,502	0	506,502
Montgomery City	0	0	93,740	417,666	0	511,406
Monticello	0	0	4,356	0	0	4,356
Montrose	0	0	18,082	34,879	0	52,961
Mooreville	0	0	4,110	0	0	4,110
Morehouse	0	0	43,890	28,935	0	72,825
Morley	0	0	28,068	12,956	0	41,024
Morrison	0	0	6,575	10,274	0	16,849
Morrisville	0	0	12,041	0	0	12,041
Mosby	0	0	7,973	127,883	0	135,856
Moscow Mills	0	0	37,973	335,412	0	373,385
Mound City	0	0	52,315	101,371	0	153,686
Moundville	0	0	5,753	0	0	5,753
Mount Leonard	0	0	3,945	0	0	3,945
Mount Moriah	0	0	4,274	0	0	4,274
Mount Vernon	0	0	153,124	707,906	0	861,030
Mountain Grove	0	0	172,315	1,226,175	0	1,398,490
Mountain View	0	0	83,671	580,587	0	664,258
Napoleon	0	0	9,575	0	0	9,575
Naylor	0	0	26,384	35,120	4,534	66,038

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2000**

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Local Sales Tax (d,e,g)	Local Option Use Tax (e,f,g)	Total (Memorandum Only)
Neck City	\$ 0	0	5,425	0	0	5,425
Neelyville	0	0	15,658	8,092	0	23,750
Nelson	0	0	7,438	0	0	7,438
Neosho	0	0	380,302	3,283,931	0	3,664,233
Nevada	0	0	353,302	2,501,057	0	2,854,359
New Bloomfield	0	0	19,726	17,620	0	37,346
New Cambria	0	0	9,164	6,318	0	15,482
New Florence	0	0	32,918	139,604	0	172,522
New Franklin	0	0	45,493	64,521	0	110,014
New Hampton	0	0	13,151	0	0	13,151
New Haven	0	0	72,206	263,408	0	335,614
New London	0	0	40,603	109,310	0	149,913
New Madrid	0	0	137,671	207,246	27,819	372,736
New Melle	0	0	8,466	22,905	2,635	34,006
Newark	0	0	3,370	0	0	3,370
Newburg	0	0	24,205	31,870	0	56,075
Newtonia	0	0	8,507	0	0	8,507
Newtown	0	0	4,726	0	0	4,726
Niangua	0	0	18,863	12,628	0	31,491
Nixa	0	0	201,083	1,994,644	0	2,195,727
Noel	0	0	48,041	205,903	0	253,944
Norborne	0	0	35,178	38,174	0	73,352
Normandy	38,334	0	208,069	103,726	0	350,129
North Kansas City	0	0	169,726	4,756,785	0	4,926,511
North Lilbourn	0	0	6,452	0	0	6,452
North Wardell	0	0	5,548	0	0	5,548
Northmoor	0	0	18,123	174,163	0	192,286
Northwoods	23,152	0	209,836	275,927	0	508,915
Norwood	0	0	18,452	29,001	0	47,453
Norwood Court	4,026	0	36,493	0	0	40,519
Novelty	0	0	5,877	0	0	5,877
Novinger	0	0	22,274	0	0	22,274
Oak Grove	0	0	204,699	1,090,893	0	1,295,592
Oak Ridge	0	0	8,301	0	0	8,301
Oakland	7,223	0	65,466	86,075	0	158,764
Oaks	0	0	5,342	0	0	5,342
Oakview	0	0	14,425	84,948	3,399	102,772
Oakwood	0	0	8,712	0	0	8,712
Oakwood Park	0	0	8,753	0	0	8,753
Odessa	0	0	151,850	1,139,449	0	1,291,299

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2000

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Local Sales Tax (d,e,g)	Local Option Use Tax (e,f,g)	Total (Memorandum Only)
O'Fallon	\$ 0	0	716,180	9,448,766	0	10,164,946
Old Appleton	0	0	3,370	0	0	3,370
Old Monroe	0	0	9,945	47,592	0	57,537
Olean	0	0	4,356	0	0	4,356
Olivette	34,576	0	311,220	483,751	59,854	889,401
Olympian Village	0	0	30,904	0	0	30,904
Oran	0	0	47,836	70,780	0	118,616
Oregon	0	0	38,425	0	0	38,425
Oronogo	0	0	24,452	21,113	0	45,565
Orrick	0	0	38,425	49,009	0	87,434
Osage Beach	0	0	106,233	6,469,703	0	6,575,936
Osborn	0	0	16,438	0	0	16,438
Osceola	0	0	31,027	99,516	0	130,543
Osgood	0	0	2,178	0	0	2,178
Oterville	0	0	20,836	23,079	0	43,915
Overland	83,109	0	739,193	0	0	822,302
Owensville	0	0	95,548	966,998	0	1,062,546
Ozark	0	0	180,863	1,683,057	0	1,863,920
Pacific	3,324	0	179,096	651,423	0	833,843
Pagedale	18,649	0	169,028	186,453	0	374,130
Palmyra	0	0	138,534	461,128	0	599,662
Paris	0	0	61,069	199,326	0	260,395
Park Hills	0	0	323,261	1,076,944	0	1,400,205
Parkdale	0	0	8,712	0	0	8,712
Parkville	0	0	98,712	704,116	0	802,828
Parkway	0	0	11,384	14,502	0	25,886
Parma	0	0	40,890	25,812	2,145	68,847
Parnell	0	0	6,452	0	0	6,452
Pasadena Hills	5,282	0	47,877	62,956	3,761	119,876
Pasadena Park	2,412	0	21,863	28,749	0	53,024
Pascola	0	0	4,931	0	0	4,931
Passaic	0	0	1,644	0	0	1,644
Pattonsburg	0	0	17,014	26,323	0	43,337
Paynesville	0	0	2,219	0	4,105	6,324
Peculiar	0	0	73,027	432,776	0	505,803
Peerless Park	0	0		27,177	835	28,012
Penermon	0	0	3,863	0	0	3,863
Perry	0	0	29,219	111,963	0	141,182
Perryville	0	0	284,918	2,336,758	0	2,621,676
Pevely	0	0	116,343	485,025	0	601,368

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2000

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Local Sales Tax (d,e,g)	Local Option Use Tax (e,f,g)	Total (Memorandum Only)
Phelps City	\$ 0	0	686	0	0	686
Phillipsburg	0	0	6,986	0	0	6,986
Pickering	0	0	7,027	0	0	7,027
Piedmont	0	0	89,014	712,996	0	802,010
Pierce City	0	0	56,795	81,379	0	138,174
Pilot Grove	0	0	29,342	58,155	17,852	105,349
Pilot Knob	0	0	32,178	102,988	0	135,166
Pinelawn	30,259	0	208,891	327,258	0	566,408
Pineville	0	0	23,836	72,702	15,999	112,537
Platte City	0	0	121,110	938,952	0	1,060,062
Platte Woods	0	0	18,247	108,240	0	126,487
Plattsburg	0	0	92,384	248,508	0	340,892
Pleasant Hill	0	0	157,274	847,828	0	1,005,102
Pleasant Hope	0	0	14,794	58,996	2,938	76,728
Pleasant Valley	0	0	112,233	299,472	0	411,705
Pocahontas	0	0	5,137	0	0	5,137
Pollock	0	0	2,712	0	0	2,712
Polo	0	0	22,151	54,097	0	76,248
Poplar Bluff	0	0	692,097	5,231,308	0	5,923,405
Portage Des Sioux	0	0	20,671	14,616	0	35,287
Portageville	0	0	139,767	444,542	0	584,309
Potosi	0	0	110,260	514,247	0	624,507
Powersville	0	0	3,288	0	0	3,288
Prairie Home	0	0	8,836	0	0	8,836
Prathersville	0	0	5,342	0	0	5,342
Preston	0	0	5,589	0	0	5,589
Princeton	0	0	41,959	89,043	0	131,002
Purcell	0	0	14,753	0	0	14,753
Purdin	0	0	8,918	0	0	8,918
Purdy	0	0	40,151	45,856	0	86,007
Puxico	0	0	33,658	97,171	0	130,829
Queen City	0	0	28,932	26,587	0	55,519
Quitman	0	0	1,931	0	0	1,931
Qulin	0	0	15,781	40,168	0	55,949
Randolph	0	0	2,466	73,490	0	75,956
Ravenwood	0	0	16,808	0	0	16,808
Raymondville	0	0	17,466	0	0	17,466
Raymore	0	0	229,809	2,467,054	0	2,696,863
Raytown	0	0	1,257,578	3,584,845	0	4,842,423
Rayville	0	0	6,986	0	0	6,986

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2000**

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Local Sales Tax (d,e,g)	Local Option Use Tax (e,f,g)	Total (Memorandum Only)
Rea	\$ 0	0	2,548	0	0	2,548
Redings Mill	0	0	8,384	2,019	0	10,403
Reeds	0	0	4,726	0	0	4,726
Reeds Spring	0	0	16,890	97,572	0	114,462
Renick	0	0	8,014	0	0	8,014
Rensselaer	0	0	3,863	0	0	3,863
Republic	0	0	258,494	1,516,033	0	1,774,527
Revere	0	0	5,466	0	0	5,466
Rhineland	0	0	6,452	0	0	6,452
Rich Hill	0	0	54,123	69,316	0	123,439
Richards	0	0	4,356	0	0	4,356
Richland	0	0	83,384	259,367	0	342,751
Richmond	0	0	235,809	706,203	0	942,012
Richmond Hgts.	76,228	0	429,371	4,637,619	0	5,143,218
Ridgely	0	0	2,342	0	0	2,342
Ridgeway	0	0	15,575	28,091	0	43,666
Risco	0	0	17,836	15,830	0	33,666
Ritchey	0	0	2,548	0	0	2,548
River Bend	0	0	904	26,171	0	27,075
Riverside	0	0	123,699	983,579	92,692	1,199,970
Riverview	14,638	0	132,658	174,524	10,424	332,244
Rives	0	0	3,657	0	0	3,657
Rocheport	0	0	10,479	27,507	0	37,986
Rock Hill	23,512	0	214,398	350,150	0	588,060
Rock Port	0	0	60,986	247,929	24,615	333,530
Rockaway Beach	0	0	11,301	67,803	0	79,104
Rockville	0	0	7,931	6,939	0	14,870
Rogersville	0	0	40,890	351,699	0	392,589
Rolla	0	0	579,042	7,421,603	0	8,000,645
Roscoe	0	0	4,110	0	0	4,110
Rosebud	0	0	15,616	51,860	0	67,476
Rosendale	0	0	7,644	0	0	7,644
Rothville	0	0	4,520	0	0	4,520
Rush Hill	0	0	4,973	0	0	4,973
Rushville	0	0	12,575	0	0	12,575
Russellville	0	0	35,712	47,109	0	82,821
Rutledge	0	0	4,397	10,317	0	14,714
Saginaw	0	0	15,781	15,603	0	31,384
Salem	0	0	184,357	1,271,921	0	1,456,278
Salisbury	0	0	77,301	149,777	0	227,078

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2000**

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Local Sales Tax (d,e,g)	Local Option Use Tax (e,f,g)	Total (Memorandum Only)
Sarcoxie	\$ 0	0	54,658	134,604	0	189,262
Savannah	0	0	178,850	559,229	0	738,079
Schell City	0	0	12,000	0	0	12,000
Scotsdale	0	0	8,384	5,952	0	14,336
Scott City	0	0	176,384	629,948	0	806,332
Sedalia	0	0	813,700	8,260,647	0	9,074,347
Sedgewickville	0	0	5,671	0	0	5,671
Seligman	0	0	24,370	108,883	0	133,253
Senath	0	0	66,658	52,303	0	118,961
Seneca	0	0	77,466	292,626	0	370,092
Seymour	0	0	67,233	149,984	0	217,217
Shelbina	0	0	89,260	289,080	0	378,340
Shelbyville	0	0	23,918	29,450	0	53,368
Sheldon	0	0	19,068	21,325	0	40,393
Sheridan	0	0	7,151	0	0	7,151
Shoal Creek Drive	0	0	16,068	0	0	16,068
Shoal Creek Estates	0	0	863	0	0	863
Shrewsbury	97,332	0	263,672	1,113,178	0	1,474,182
Sibley	0	0	15,082	0	0	15,082
Sikeston	0	0	724,974	4,795,326	0	5,520,300
Silex	0	0	8,096	22,249	4,452	34,797
Silver Creek	0	0	21,082	11,852	0	32,934
Skidmore	0	0	16,603	0	0	16,603
Slater	0	0	89,836	201,664	0	291,500
Smithton	0	0	21,863	13,208	0	35,071
Smithville	0	0	103,767	937,717	47,434	1,088,918
South Gifford	0	0	2,630	0	0	2,630
South Gorin	0	0	5,342	0	0	5,342
South Greenfield	0	0	4,603	0	0	4,603
South Lineville	0	0	1,644	0	0	1,644
Southwest City	0	0	24,658	118,245	38,819	181,722
Sparta	0	0	30,863	53,433	0	84,296
Spickard	0	0	13,397	5,564	0	18,961
Springfield	0	0	5,773,739	43,495,813	3,252,391	52,521,943
Stanberry	0	0	53,836	0	0	53,836
Stark City	0	0	5,219	0	0	5,219
Steele	0	0	98,425	122,891	0	221,316
Steelville	0	0	60,206	245,743	0	305,949
Stella	0	0	5,425	61	0	5,486
Stewartsville	0	0	30,082	31,156	0	61,238

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2000**

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Local Sales Tax (d,e,g)	Local Option Use Tax (e,f,g)	Total (Memorandum Only)
Ste. Genevieve	\$ 0	0	181,274	1,150,682	52,241	1,384,197
Stockton	0	0	64,890	355,639	17,723	438,252
Stotesbury	0	0	1,726	0	0	1,726
Stotts City	0	0	9,658	0	0	9,658
Stoutland	0	0	8,507	10,565	0	19,072
Stoutsville	0	0	1,068	0	0	1,068
Stover	0	0	39,616	131,393	0	171,009
Strafford	0	0	47,918	267,733	0	315,651
Strasburg	0	0	5,096	0	0	5,096
Sturgeon	0	0	34,438	66,933	0	101,371
St. Ann	66,167	0	593,796	1,811,369	0	2,471,332
St. Charles	0	0	2,080,854	13,402,638	0	15,483,492
St. Clair	0	0	160,685	796,581	0	957,266
St. Elizabeth	0	0	10,562	21,554	0	32,116
St. George	6,162	0	55,849	0	0	62,011
St. James	0	0	133,808	558,462	0	692,270
St. John	34,328	0	308,302	458,943	0	801,573
St. Joseph	0	0	2,952,828	15,612,782	0	18,565,610
St. Louis	0	1,230,082	16,896,023	126,112,493	0	144,238,598
St. Martins	0	0	29,466	37,102	0	66,568
St. Mary	0	0	18,945	33,154	0	52,099
St. Paul	0	0	46,192	0	0	46,192
St. Peters	0	0	1,670,962	14,718,191	0	16,389,153
St. Robert	0	0	71,096	1,693,327	0	1,764,423
St. Thomas	0	0	10,808	9,972	0	20,780
Sugar Creek	0	0	163,644	313,185	53,093	529,922
Sullivan	0	0	232,644	1,836,460	0	2,069,104
Summersville	0	0	23,466	40,909	0	64,375
Sumner	0	0	5,753	0	0	5,753
Sundown	0	0	1,438	0	0	1,438
Sunrise Beach	0	0	7,438	106,286	14,718	128,442
Sunset Hills	35,752	0	324,042	1,283,301	0	1,643,095
Sweet Springs	0	0	65,548	182,801	0	248,349
Sycamore Hills	3,024	0	27,411	0	0	30,435
Syracuse	0	0	7,603	0	0	7,603
Table Rock	0	0	4,110	12,281	0	16,391
Tallapoosa	0	0	7,151	0	0	7,151
Taneyville	0	0	11,466	7,455	0	18,921
Taos	0	0	32,959	20,324	0	53,283
Tarkio	0	0	92,178	192,869	0	285,047

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2000**

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Local Sales Tax (d,e,g)	Local Option Use Tax (e,f,g)	Total (Memorandum Only)
Thayer	\$ 0	0	82,027	335,380	0	417,407
Theodosia	0	0	9,658	45,621	0	55,279
Tightwad	0	0	2,055	0	0	2,055
Tina	0	0	8,178	0	0	8,178
Tindall	0	0	1,890	0	0	1,890
Tipton	0	0	83,260	237,476	0	320,736
Town and Country	49,631	0	449,837	2,847,455	0	3,346,923
Tracy	0	0	11,794	0	0	11,794
Trenton	0	0	251,877	1,040,987	0	1,292,864
Trimble	0	0	16,644	0	0	16,644
Triplett	0	0	2,384	0	0	2,384
Troy	0	0	156,617	2,447,607	0	2,604,224
Truesdale	0	0	11,712	41,954	0	53,666
Truxton	0	0	3,699	0	0	3,699
Turney	0	0	6,370	0	0	6,370
Tuscumbia	0	0	6,082	7,839	0	13,921
Twin Bridges	0	0	1,808	0	0	1,808
Twin Oaks	2,294	0	20,795	264,781	0	287,870
Umber View Heights	0	0	1,397	0	0	1,397
Union	0	0	248,548	2,053,817	0	2,302,365
Union Star	0	0	17,753	0	0	17,753
Unionville	0	0	81,740	149,167	0	230,907
Unity Village	0	0	5,671	0	0	5,671
University City	182,898	0	1,647,414	2,169,995	129,410	4,129,717
Uplands Park	2,262	0	20,507	26,966	1,611	51,346
Urbana	0	0	14,384	29,979	0	44,363
Urich	0	0	20,466	78,001	0	98,467
Utica	0	0	12,288	0	0	12,288
Valley Park	18,885	0	171,165	592,577	0	782,627
Van Buren	0	0	36,699	162,424	0	199,123
Vandalia	0	0	110,260	450,733	0	560,993
Vandiver	0	0	3,082	109,027	0	112,109
Vanduser	0	0	9,247	0	0	9,247
Velda City	7,241	0	65,630	86,301	0	159,172
Velda Village Hills	5,962	0	54,041	71,062	0	131,065
Verona	0	0	22,438	24,747	0	47,185
Versailles	0	0	97,192	823,522	0	920,714
Viburnum	0	0	30,534	64,578	0	95,112
Vienna	0	0	25,110	134,212	8,916	168,238
Village of Aullville	0	0	2,959	0	0	2,959

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2000

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Local Sales Tax (d,e,g)	Local Option Use Tax (e,f,g)	Total (Memorandum Only)
Village of Pinhook \$	0	0	2,137	0	0	2,137
Village of Plato	0	0	501	0	0	501
Vinita Park	9,073	0	82,233	197,884	13,615	302,805
Vinita Terrace	1,532	0	13,890	18,265	0	33,687
Vista	0	0	2,055	0	0	2,055
Waco	0	0	3,534	0	0	3,534
Walker	0	0	11,630	0	0	11,630
Walnut Grove	0	0	22,562	34,886	0	57,448
Wardell	0	0	13,356	11,770	0	25,126
Wardsville	0	0	21,082	30,153	0	51,235
Warrensburg	0	0	626,467	3,100,086	236,839	3,963,392
Warrenton	0	0	162,822	2,009,710	0	2,172,532
Warsaw	0	0	69,699	919,631	0	989,330
Warson Woods	9,291	0	84,206	219,966	0	313,463
Washburn	0	0	14,877	35,363	0	50,240
Washington	0	0	467,138	3,811,280	179,718	4,458,136
Watson	0	0	5,630	0	0	5,630
Waverly	0	0	34,397	56,180	0	90,577
Wayland	0	0	17,260	16,766	0	34,026
Waynesville	0	0	131,795	721,988	0	853,783
Weatherby	0	0	3,740	0	0	3,740
Weatherby Lake	0	0	66,288	0	0	66,288
Weaubleau	0	0	17,918	20,396	0	38,314
Webb City	0	0	309,781	1,811,135	0	2,120,916
Webster Groves	104,251	0	944,879	1,533,952	0	2,583,082
Weldon Spring	0	0	42,493	128,158	0	170,651
Weldon Spring Hgts.	0	0	3,986	0	0	3,986
Wellington	0	0	32,014	0	0	32,014
Wellston	16,377	0	148,439	195,191	0	360,007
Wellsville	0	0	58,767	108,248	0	167,015
Wentworth	0	0	5,671	0	0	5,671
Wentzville	0	0	190,685	2,353,272	409,335	2,953,292
West Alton	0	0	43,849	0	0	43,849
West Line	0	0	4,233	0	0	4,233
West Plains	0	0	378,658	4,193,421	0	4,572,079
Westboro	0	0	7,479	0	0	7,479
Weston	0	0	62,795	220,140	12,427	295,362
Westphalia	0	0	11,794	34,585	2,556	48,935
Westwood	1,315	0	11,918	0	0	13,233
Wheatland	0	0	14,918	13,831	0	28,749

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2000

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Local Sales Tax (d,e,g)	Local Option Use Tax (e,f,g)	Total (Memorandum Only)
Wheaton	\$ 0	0	26,178	37,118	0	63,296
Wheeling	0	0	11,671	0	0	11,671
Whiteside	0	0	3,246	0	0	3,246
Whitewater	0	0	4,233	0	0	4,233
Wilbur Park	2,367	0	21,452	28,209	0	52,028
Wildwood	75,558	0	684,823	589,841	0	1,350,222
Willard	0	0	89,466	357,806	10,604	457,876
Williamsville	0	0	16,068	28,692	0	44,760
Willow Springs	0	0	83,754	346,117	0	429,871
Wilson City	0	0	8,630	0	0	8,630
Winchester	8,134	0	73,726	0	0	81,860
Windsor	0	0	125,096	203,576	0	328,672
Winfield	0	0	27,616	69,852	0	97,468
Winona	0	0	44,425	123,978	0	168,403
Winston	0	0	10,315	0	0	10,315
Woods Heights	0	0	29,096	28,638	1,619	59,353
Woodson Terrace	19,633	0	177,946	330,770	13,978	542,327
Wooldridge	0	0	2,219	0	0	2,219
Worth	0	0	4,233	0	0	4,233
Worthington	0	0	3,657	0	0	3,657
Wright City	0	0	51,370	262,416	0	313,786
Wyaconda	0	0	14,260	7,684	0	21,944
Wyatt	0	0	15,452	10,889	0	26,341
Zalma	0	0	3,410	0	0	3,410
SNI Valley Fire Protection Distict	0	0	0	338,861	0	338,861
TOTALS	\$ 3,271,366	1,230,082	141,238,434	797,182,773	36,118,387	979,041,042

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2000**

- (a) See page 62 for a description of cigarette tax. The cigarette tax distribution to Jackson County is distributed to cities within Jackson County by Jackson County and thus are not included on this schedule. The Missouri Department of Revenue distributes St. Louis County cigarette tax to cities within St. Louis County. These distributions are included on this schedule. The total cigarette tax distribution to St. Louis County is included on the "Tax Distribution Summary - Counties" schedule beginning on page 75.
- (b) See page 63 for a description of financial institutions tax. Cities are possible recipients of the tax.
- (c) See pages 64 and 111 for a description of fuel tax and fee. The fuel tax and fee amounts are obtained from the Missouri Department of Transportation and include motor fuel tax, vehicle sales tax and vehicle and motor fuel fees.
- (d) See page 68 for a description of local sales tax.
- (e) The total of tax distributions to counties and cities shown on the respective summaries will not equal tax collections shown on pages 62 thru 64 and 68 because of a one to twelve month lag of distributions, investment interest, a one to two percent collection fee and vehicle and motor fuel fees that are not included in the tax collection schedules. These fee collections are shown on pages 111 thru 113.
- (f) See page 68 for a description of local option use tax.
- (g) St. Louis County is responsible for distributing the amounts to the cities within St. Louis County. The amounts distributed to St. Louis County are included on the "Tax and Fee Distribution Summary - Counties" schedule beginning on page 75.



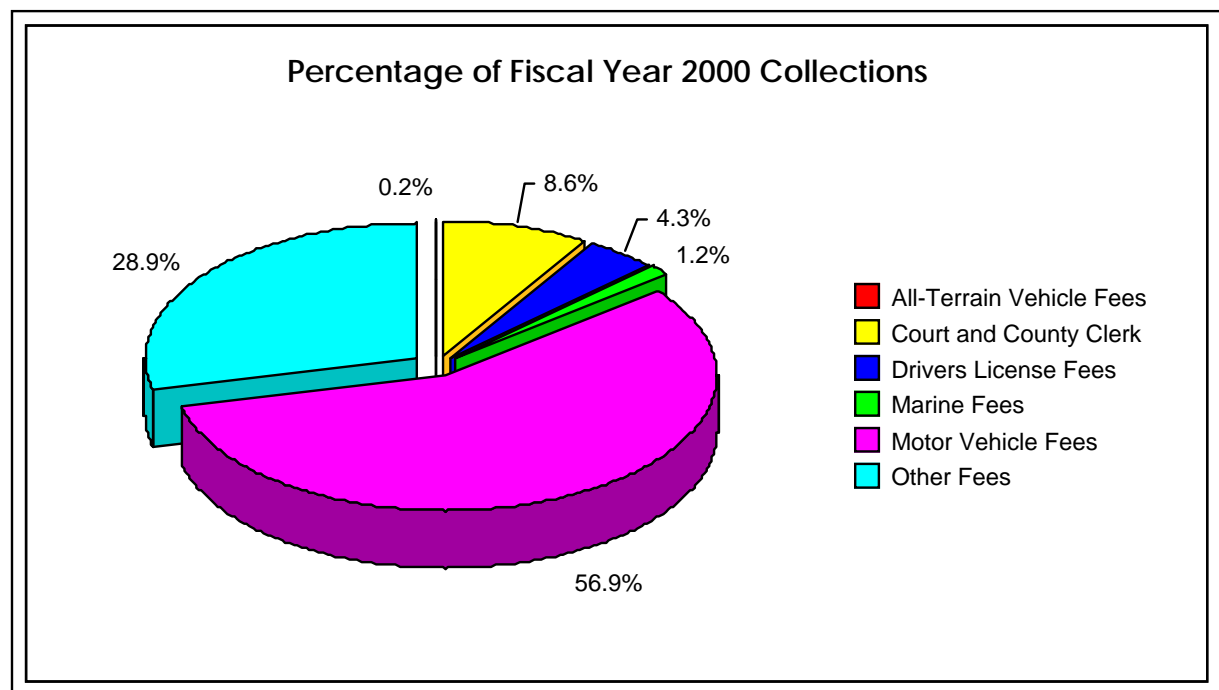
Missouri Department of Revenue

Fees Administered

The Fees Administered schedules contain a brief description of the fee and the amount collected in Fiscal Year 2000 by the Department of Revenue. The schedules are grouped in the following categories: All-Terrain Vehicle Fees; Court and County Clerk and Recorder Fees; Drivers License Fees; Marine Fees; Motor Vehicles Fees; and Other Fees.

SUMMARY OF FEES ADMINISTERED

	FY 00 Amount Collected	FY 99 Amount Collected	Percent Increase/ Decrease
All-Terrain Vehicle Fees	\$658,101	544,023	21.0 %
Court and County Clerk and Recorder Fees	35,648,179	35,707,276	-0.2
Drivers License Fees	17,969,509	21,930,912	-18.1
Marine Fees	4,892,827	4,457,616	9.8
Motor Vehicle Fees	237,066,319	241,635,839	-1.9
Other Fees	120,609,739	102,585,143	17.6
Total Collections	\$416,844,674	406,860,809	2.5 %



ALL-TERRAIN VEHICLE FEES

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on an all-terrain vehicle. Citizens must obtain a certificate of ownership/title prior to the registration of an all-terrain vehicle. The fee is authorized by Section 301.700, RSMo. Disposition of the fee is to the General Fund.

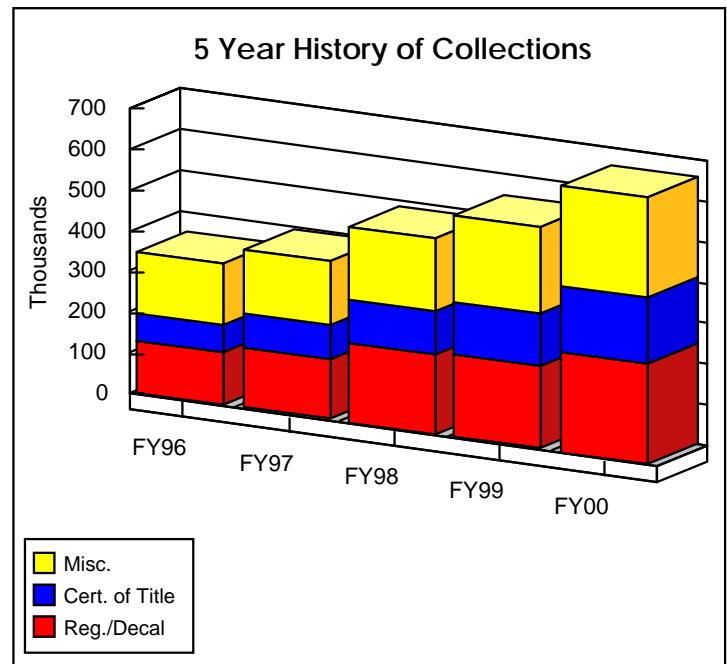
Registration/Decal Fee

This is an annual fee imposed for the registration of all-terrain vehicles. The fee is variable based on the horsepower of the vehicle other than commercial or seating capacity for passenger carrying commercial vehicles. The fee is authorized by Section 301.711, RSMo. Disposition of the fee is to the General Fund.

Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the General Fund.

Fee Type	Rate	FY00 Amount Collected	Percent Increase/ Decrease From FY99
Cert. of Title	Variable	\$159,761	27.3 %
Reg./Decal	Variable	249,103	20.8
Misc.	Variable	249,237	17.4
Total Collections		\$658,101	21.0 %



COURT AND COUNTY CLERK AND RECORDER FEES

Associate/Probate Court Fee

This is a fee charged by circuit courts for handling criminal civil cases. The fee is authorized by Section 483.580, RSMo. Disposition of the fee is to the General Fund.

Circuit Clerk Fee

This is a fee charged by circuit clerks for the services provided by the circuit clerk's office. The fee is authorized by Section 483.530, RSMo. Disposition of the fee is to the General Fund.

Court Automation Fee

This is a fee collected by circuit and associate circuit courts. The fee is authorized by Section 476.053, RSMo. Disposition of the fee is to the Statewide Court Automation Fund.

Crime Victim's Fee

These are fees assessed as costs in each court proceeding. Disposition of the fees is to the State Forensic Laboratory Fund, Services to Victims' Fund and Crime Victims' Compensation Fund. See Special Revenue Fund Descriptions, pages 17, 19 and 20, for the respective authorizations and assessment amounts.

Domestic Relations Resolution Fee

This is a fee collected by court clerks for filings of actions for the dissolution of marriage. The fee is authorized by Section 452.552, RSMo. Disposition of the fee is to the Domestic Relations Resolution Fund.

Independent Living Center Fee

This is a fee collected by the courts from persons convicted of or who plead guilty to a drug-related offense or an intoxication-related traffic offense. The fee is authorized by Section 561.035, RSMo. Disposition of the fee is to the Independent Living Center Fund.

Fee Type	Rate	FY00 Amount Collected	Percent Increase/ Decrease From FY99
Assoc/Probate	Variable	\$7,717,328	0.5 %
Circuit Clerk	Variable	5,918,129	-0.1
Court Auto.	\$7.00	4,605,592	-1.0
Crime Victims	Variable	7,914,033	5.3
Domestic	3.00	234,340	32.2
Living Center	0.50	226,596	-1.4
Merchant	5.00	(57,164)	-170.7
Motorcycle	5.00 to 20.00	1,068	-58.8
Recorders	Variable	8,011,015	-13.6
School Bldg.	Variable	910,969	437.9
Pros. Attny.	0.50	166,273	100.0
Total Collections		\$35,648,179	-0.2 %

See next page for additional fee types and collection amounts.

COURT AND COUNTY CLERK AND RECORDER FEES (continued)

Merchant License Fee

This is a fee for the issuance of a license to conduct business as a merchant. The fee is authorized by Section 150.150, RSMo. Disposition of the fee is to the General Fund.

Motorcycle Safety Fee

This is a fee collected by the courts from violators of Missouri laws or municipal or county ordinances involving a motorcycle or motortricycle. The fee is authorized by Section 302.137, RSMo. Disposition of the fee is to the Motorcycle Safety Trust Fund.

Recorders Fees

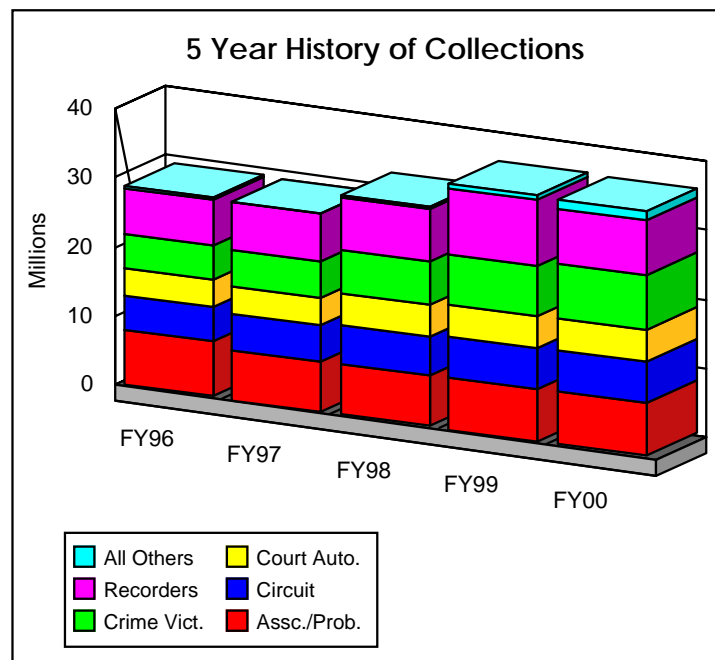
These are fees collected from county recorders of deeds throughout the state. These fees are deposited into the following funds:

The Children's Trust Fund receives fees charged by county recorders of deeds for the issuance of marriage licenses. The fees are authorized by Section 451.151, RSMo.

The Local Records Preservation Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any instrument. The fees are authorized by Section 59.319, RSMo.

The State Land Survey Program Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any instrument. The fees are authorized by Section 59.319, RSMo.

The Missouri Housing Trust Fund receives an additional \$3 fee for the recording of any instrument. The fees are authorized by Section 59.319, RSMo.



School Building Revolving Forfeitures

As authorized by Section 166.131, RSMo, the School Building Revolving Fund receives proceeds from forfeitures of bonds posted for breach of penal laws. The county treasurers hold the forfeiture proceeds and annually transmit them to the director of revenue.

Prosecuting Attorney Fees

This is a \$1 surcharge assessed in each criminal court proceeding filed in the state. This fee is authorized by section 56.765, RSMo. Disposition of the 50 percent state portion of the fee is to the Missouri Office of Prosecution Services Fund. The courts pay the county treasurers the other 50 percent.

DRIVERS LICENSE FEES

Commercial Drivers License Road/Written Test Fee

This is a fee imposed on applicants for a commercial drivers license for administration of the road and written tests. The fee is authorized by Section 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

Drivers License Issuance and Renewal Fees

This is a drivers license fee imposed every three years or six years on operators of motor vehicles in the State of Missouri for the issuance of a drivers license. The fee is authorized by Sections 302.177 and 302.735, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

Identification Card Fee

This is a fee charged for the issuance of a nondrivers identification card containing essentially the same information on a valid drivers license. The fee is authorized by Section 302.181, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

**Effective July 1, 2000, six-year drivers/non-drivers licenses are available for specific age groups. The Department of Revenue will phase in the six-year license over a period of several years. Six-year rates are double the three-year rates.*

See next page for additional fee types and collection amounts.

Fee Type	Rate*	FY00 Amount Collected	Percent Increase/ Decrease From FY99
CDL	\$5.00	\$228,953	-4.1 %
Drivers License			
Operator	7.50/15.00	8,774,882	-10.4
Chauffeur	15.00/30.00	1,588,516	-13.9
Commercial	20.00/40.00	1,595,240	-11.5
Motorcycle	7.50/15.00	531	22.1
ID Card	3.00/6.00	1,205,808	-0.7
Instr. Permit	Variable	240,985	-2.2
Organ Donor	1.00	276,741	-25.9
Reinstatement	Variable	3,950,944	-37.4
Misc.	Variable	106,909	-0.6
Total Collections		\$17,969,509	-18.1 %

Instruction Permit Fee

This is a fee imposed for the issuance of a temporary instruction permit or a restricted instruction permit. The fee is authorized by Section 302.130 and 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

Organ Donor Contribution

This is a voluntary contribution to promote an organ donor program. Applicants for a license are given the opportunity to make a donation of \$1 at the time of issuance or renewal. The donation is authorized by Section 302.171, RSMo. Disposition of the contribution is to the Organ Donor Program Fund.

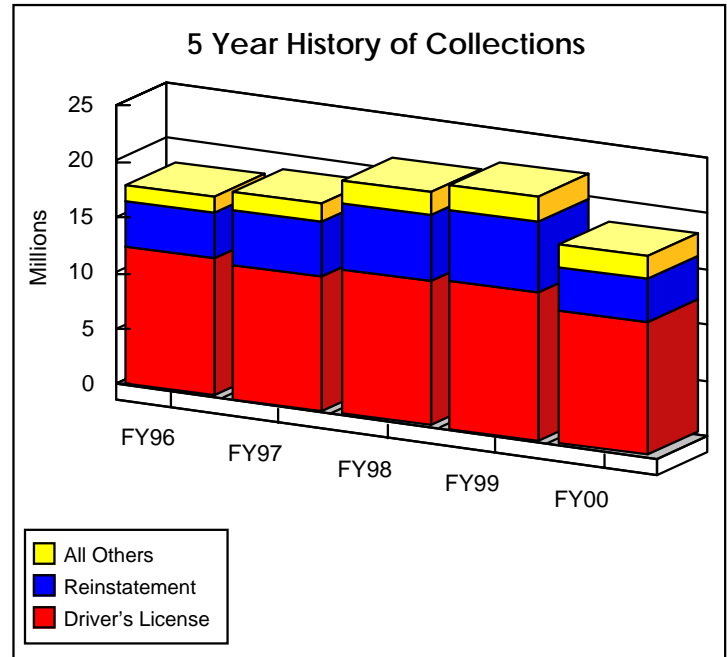
DRIVERS LICENSE FEES (continued)

Reinstatement Fee

This is a fee imposed to have a license or privilege to operate a motor vehicle reinstated once it has been suspended or revoked. The fee is authorized by Section 302.304, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the State Highways and Transportation Department Fund.



MARINE FEES

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on a watercraft or outboard motor. Citizens must obtain a certificate of ownership/title prior to the registration of a watercraft or outboard motor. The fee is authorized by Sections 306.015 and 306.535, RSMo. Disposition of the fee is to the General Fund.

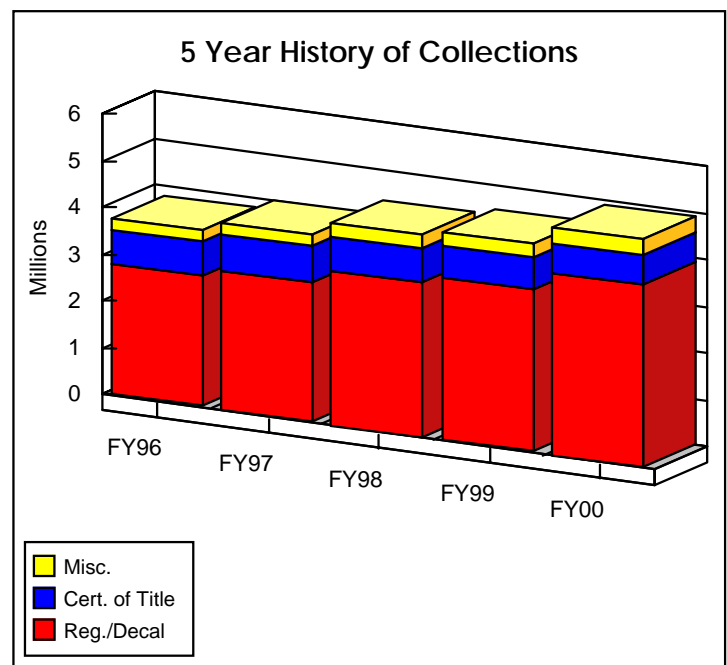
Registration/Decal Fee

This is a fee imposed every third year on an owner of a watercraft or outboard motor to obtain its registration. The Division of Motor Vehicle and Drivers Licensing confirms the registration of a watercraft or outboard motor by issuing a decal. The fee is authorized by Section 306.030 and 306.535, RSMo. Disposition of the fee is to the General Fund.

Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the General Fund.

Fee Type	Rate	FY00 Amount Collected	Percent Increase/ Decrease From FY99
Cert. of Title	Variable	\$648,493	-4.1 %
Reg./Decal	Variable	3,929,663	13.0
Misc.	Variable	314,671	3.8
Total Collections		\$4,892,827	9.8 %



MOTOR VEHICLE FEES

Apportioned Fee

This is a fee imposed on owners and operators of motor vehicles and trailers operated in interstate or combined interstate and intrastate commerce. The fee is on an apportionment basis determined by the miles traveled on and the use made of Missouri highways. The fee is authorized by Section 301.277, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund Fuel Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Cab Card Fee

This is a fee imposed on commercial motor vehicle operators for the registration cab card that must accompany the apportioned interstate license plate. The fee is authorized by the Missouri Code of Regulations 12 CSR 20-3.010 (29). Disposition of the fee is to the State Highways and Transportation Department Fund.

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on any motor vehicle or trailer. Citizens must obtain a certificate of ownership/title prior to the registration of a vehicle or trailer. The fee is authorized by Section 301.190, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund Fuel Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

See next page for additional fee types and collection amounts.

Duplicate Plate Fee

This is a fee imposed for the issuance of a duplicate number plate in the event of the loss or destruction of such a plate. The fee is authorized by Section 301.300, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund Fuel Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Grade Crossing Safety Fee

This is a fee imposed on owners of motor vehicles upon registration or renewal of a motor vehicle and annually upon owners of railroad rolling stock and flanged wheel equipment or private cars. The collection amount includes \$746,025 collected by the Division of Motor Vehicle and Drivers Licensing and \$11,827 collected by the Highway Reciprocity Commission. The fee is authorized by Section 389.612, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund Grade Crossing Safety Account.

Hunters Permit Fee

This fee, in lieu of the registration fee, is imposed on the owner of a motor vehicle who is duly and legally proportionally registered in Missouri but cannot legally operate the vehicle because of a lease cancellation. The fee is authorized by Section 301.266, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

Motor Fuel Permit Fee

This is a fee imposed on an interstate motor vehicle operator in lieu of being a licensed fuel user. The fee is authorized by Section 142.830, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund Fuel Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

MOTOR VEHICLE FEES (continued)

Alternative Fuel Decal Fee

This is an annual fee imposed for the issuance of a decal, in lieu of tax, for motor vehicles that are passenger cars or commercial motor vehicles that are powered by liquefied petroleum gas, natural gas or electricity. The fee is authorized by Section 142.869, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund Fuel Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Motor Vehicle Trip Permit Fee

This is a fee imposed for the issuance of a temporary permit allowing a citizen to operate a vehicle for a specific period of time or for a specific purpose. Types of temporary permits include nonresident, maintenance, driveway and intransit. The fee is authorized by Sections 301.170-301.177, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund Fuel Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Prorate Cab Card Transfer Fee

This is a fee imposed on an interstate motor vehicle licensee who transfers a license plate that also necessitates issuance of a new cab card. The fee is authorized by the Missouri Code of Regulations 12 CSR 20-3.010(29). Disposition of the fee is to the State Highways and Transportation Department Fund.

Fee Type	Rate	FY00 Amount Collected	Percent Increase/ Decrease From FY99
Apportioned	Variable	\$65,345,048	-1.2 %
Cab Card	\$2.00	150,110	6.0
Cert. of Title	8.50	16,814,277	-2.2
Dup. Plate	8.50	12,555	6.2
Grade Cross	0.25	757,852	-31.4
Hunter Permit	25.00	1,175	95.8
Motor Fuel	10.00	80,651	-17.0
Alt. Fuel Decal	Variable	520,725	96.2
MV Trip Permit	Variable	3,417,260	6.4
Pro. Cab Card	2.00	15,136	3.5
Recip. Trip	10.00	135,360	2.3
Registration	Variable	129,685,851	-3.1
Revenue Trnsf.	Variable	15,136	3.5
72 Hr. License	5.00	1,425	35.7
Misc.	Variable	20,113,758	2.8
Total Collections		\$237,066,319	-1.9 %

See next page for additional fee types and collection amounts.

MOTOR VEHICLE FEES (continued)

Reciprocity Trip Permit Fee

This is a fee imposed for the issuance of a permit authorizing the operation of any motor vehicle on Missouri State highways that is legally registered in some other jurisdiction. The permit is for a period not to exceed 72 hours. The fee is authorized by Section 301.265, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

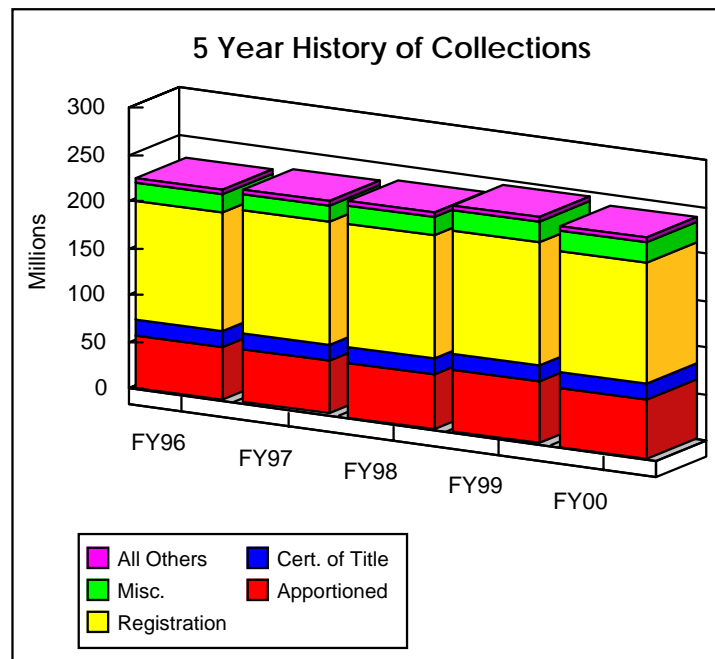
Registration Fee

This is an annual fee imposed for the registration of motor vehicles. The fee is variable based upon the gross weight of property carrying commercial vehicles, horsepower of motor vehicles other than commercial or seating capacity for passenger carrying commercial motor vehicles. The fee is authorized by Sections 301.040-301.090, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund Fuel Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Effective July 1, 2000, two-year vehicle registration is available for even model year vehicles. Two-year registration will be available for odd number model year vehicles in 2001. Two-year rates are double the one year rates.

Revenue Transfer Fee

This is a fee imposed for the transfer of a license plate from one vehicle to another by the same individual. The fee is authorized by Section 301.140, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.



Seventy-Two Hour License Permit Fee

This is a fee imposed for the issuance of a permit authorizing the operation of a motor vehicle on Missouri State highways for up to 72 hours. The fee is authorized by Section 390.136, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the State Highways and Transportation Department Fund and the Department of Revenue Information Fund.

OTHER FEES

Corporation Filing Fee

This is a fee collected from every corporation required to register in the state. The fee is authorized by Section 351.125, RSMo. Disposition of the fee is to the General Revenue Fund.

Gaming Admission Fee

This is a fee charged to excursion boat licensees for each person embarking on an excursion gambling boat. The fee is authorized by Section 313.820, RSMo. Disposition of the fee is 50 percent to the Gaming Commission Fund and 50 percent to the home dock cities and counties.

IFTA Penalties

This is interest imposed on all delinquent special fuel (primarily diesel fuel) taxes due in accordance with the International Fuel Tax Agreement (IFTA). All accounts accrue interest at a rate of one percent per month. The penalty is authorized by Section 142.929, RSMo. Disposition of the interest is to the Motor Fuel Tax Fund.

IRP Late Filer Penalty

This is a penalty imposed on registered commercial vehicles if the Highway Reciprocity Commission receives the renewal application after October 1. The penalty is authorized by Section 301.041, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

Fee Type	Rate	FY00 Amount Collected	Percent Increase/ Decrease From FY99
Corp. Filing	40.00	\$11,640	100.0
Gaming	2.00	\$98,413,720	20.9 %
IFTA Penalties	Variable	91,378	100.0
IRP Late Filer	100.00	146,478	-2.1
IRP Late Pymt.	Variable	115,111	-8.1
MV Comm.	Variable	964,286	1.8
Petroleum	Variable	2,332,639	38.9
Publication	Variable	2,140,449	-20.8
Rural Electric	10.00	480	4.3
Storage Tank	100.00	14,334,742	5.5
Tire	0.50	2,036,116	2.0
Tobacco	100.00	22,700	-1.7
Total Collections		\$120,609,739	17.6 %

IRP Late Payment Penalty

This is a penalty imposed on registered commercial vehicles if the motor vehicle operator does not pay the renewal application fees by December 1. The penalty is authorized by Section 301.041, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

See next page for additional fee types and collection amounts.

OTHER FEES (continued)

Motor Vehicle Commission Fee

This is a fee for the issuance of a license to manufacturers, motor vehicle dealers and boat dealers. The fee is authorized by Section 301.553, RSMo. Disposition of the fee is to the Motor Vehicle Commission Fund. Prior to Fiscal Year 1998, the former Motor Vehicle Commission was responsible for the administration and collection of this fee.

Petroleum Inspection Fee

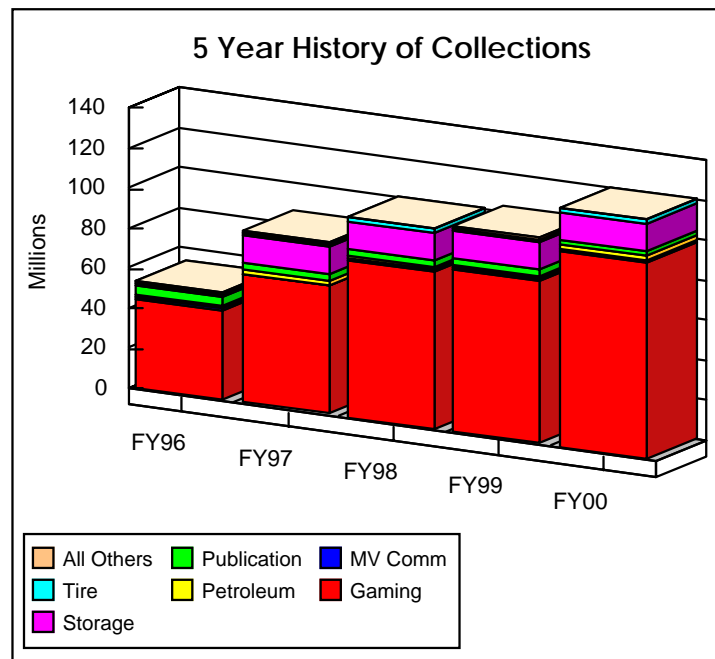
This is a fee imposed on businesses for the inspection of motor fuels used in spark ignition internal combustion engines. The fee is authorized by Section 414.082, RSMo. Disposition of the fee is to the Petroleum Inspection Fund.

Publication/Record Search Fee

This is a fee and applicable sales tax charged for the issuance of state publications or providing access to or furnishing copies of a public record. The collection amount includes \$259,546 collected by the Division of Administration, \$62,930 collected by the Division of Taxation and Collection, \$1,810,905 collected by the Division of Motor Vehicle and Drivers Licensing, \$5,811 collected by the Highway Reciprocity Commission and \$1,257 collected by the Secretary of State. The fee is authorized by Section 181.100, RSMo. Disposition of the fee is to the Department of Revenue Information Fund.

Rural Electric Cooperative Fee

This is an annual fee imposed on rural electric cooperatives for transacting business in this state. The fee is authorized by Section 394.260, RSMo. Disposition of the fee is to the General Fund.



Storage Tank Fee

This is a fee collected from owners or operators of underground and aboveground storage tanks. The fee is authorized by Section 319.129, RSMo. Disposition of the fee is to the Petroleum Storage Tank Insurance Fund.

Tire Fee

This is a fee charged for the purchase of each new tire. The fee is authorized by Section 260.273, RSMo. Disposition of the fee is 96 percent to the Solid Waste Management Fund and 4 percent to the General Fund.

Tobacco License Fee

This is a fee collected from every wholesaler of cigarettes or tobacco products as a condition of carrying on such business. The fee is authorized by Section 149.035, RSMo. Disposition of the fee is to the State School Money Fund.

**DEPARTMENT OF REVENUE
DRIVERS LICENSE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS**

	Fiscal Year				
	2000	1999	1998	1997	1996
Licenses Issued					
Operator	1,277,300	1,311,832	1,318,528	1,226,071	1,233,287
Chauffeur	115,628	123,585	105,141	114,267	120,198
Commercial	87,056	90,565	90,186	76,168	80,904
Motorcycle	88	59	110	66	70
Identification Cards	175,551	162,227	140,919	114,481	79,101
Instruction Permits	177,635	169,355	164,040	161,840	156,340
Organ Donor	468,628	373,458	367,465	355,121	185,726
Record Searches	1,096,144	1,456,825	1,722,445	2,416,400	2,440,263
Reinstatements	76,857	74,000	67,280	55,960	50,399
Miscellaneous					
License Applications	85,489	79,382	65,134	51,173	43,520
School Bus Permits	4,470	4,280	4,476	9,077	5,333
Certified Records	4,551	3,990	5,057	6,433	8,061
Address Changes	12,723	8,667	4,798	4,337	5,451
Other	142,663	130,817	114,207	92,973	60,102
Total Driver's License Transactions	<u><u>3,724,783</u></u>	<u><u>3,989,042</u></u>	<u><u>4,169,786</u></u>	<u><u>4,684,367</u></u>	<u><u>4,468,755</u></u>
Percent Increase/Decrease From Prior Year	<u><u>-6.62%</u></u>	<u><u>-4.33%</u></u>	<u><u>-10.99%</u></u>	<u><u>4.82%</u></u>	<u><u>14.75%</u></u>

Unaudited

**DEPARTMENT OF REVENUE
MOTOR VEHICLE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS**

	Fiscal Year				
	2000	1999	1998	1997	1996
Vehicle Registration					
Passenger	3,061,191	3,030,693	3,010,056	3,001,969	2,949,030
Trucks	1,301,773	1,276,624	1,252,507	1,243,735	1,195,995
Buses	12,812	11,512	11,263	11,382	7,192
Motorcycles	61,953	56,459	53,874	54,878	54,538
Trailers	350,833	324,797	345,548	350,875	321,868
Recreational Vehicles	21,972	21,776	22,188	22,175	21,923
Replacement Plates/Tabs	74,701	110,647	37,745	48,987	68,342
Miscellaneous	21,104	19,881	20,717	12,204	18,105
Titles					
Original	1,614,142	1,194,723	1,176,653	1,183,597	1,156,455
Lienholder	394,288	541,651	523,011	505,824	512,912
Duplicate	86,965	79,743	74,254	68,035	62,619
Salvage	29,686	52,272	49,722	49,680	45,943
Repossessed	54,973	28,274	29,170	29,649	30,657
Quick Title Fee	250,198	218,076	193,819	178,666	167,965
Miscellaneous	15,219	13,693	13,613	12,223	12,165
Temporary Permits	496,523	461,318	427,467	433,025	396,709
Miscellaneous					
License Transfers	390,908	392,899	375,471	329,806	388,858
Code L	169,206	526,900	510,308	493,736	491,501
Plate Reservations	168,652	166,847	168,451	144,166	184,895
Dealer Plates	76,480	73,889	70,787	56,289	54,947
Record Searches	115,109	146,939	83,599	91,572	75,475
Penalty Fees	752,477	730,434	626,241	663,287	683,298
Disabled Placards	307,293	280,380	279,863	271,526	254,245
Other	67,373	68,356	74,228	66,580	55,105
Total Motor Vehicle Transactions	<u>9,895,831</u>	<u>9,828,783</u>	<u>9,430,555</u>	<u>9,323,866</u>	<u>9,210,742</u>
Percent Increase/Decrease From Prior Year	<u>0.68%</u>	<u>4.22%</u>	<u>1.14%</u>	<u>1.23%</u>	<u>2.53%</u>

Unaudited

**DEPARTMENT OF REVENUE
MARINE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS**

	Fiscal Year				
	2000	1999	1998	1997	1996
Marine Titles					
Watercraft Original Title	56,571	54,784	55,247	55,662	54,083
Watercraft Duplicate Title	2,629	2,338	2,263	2,144	2,057
Outboard Motor Original Title	35,400	46,371	57,566	58,082	57,132
Outboard Motor Duplicate Title	1,392	1,503	1,576	1,535	1,573
Other	1,275	1,304	1,149	1,193	953
Marine Registrations					
Watercraft/Motorboat Decals	119,405	113,504	116,500	114,011	104,169
Outboard Motor Decals	31,304	41,223	52,010	52,221	51,320
Documented Vessels	5,090	4,800	4,066	3,537	3,709
Miscellaneous					
Replacement Decals	1,279	1,718	2,600	1,588	1,321
Dealer Registrations	4,125	4,230	3,962	2,540	2,528
Watercraft Numbers	20,235	19,591	20,351	21,237	21,319
Title Penalties	5,471	5,839	5,844	6,095	5,774
Boat Identification Plates	750	814	946	954	1,193
Other	4,426	4,264	4,275	4,384	4,608
Total Marine Transactions	<u>289,352</u>	<u>302,283</u>	<u>328,355</u>	<u>325,183</u>	<u>311,739</u>
Percent Increase/Decrease From Prior Year	<u>-4.28%</u>	<u>-7.94%</u>	<u>0.98%</u>	<u>4.31%</u>	<u>-3.93%</u>

**DEPARTMENT OF REVENUE
ALL-TERRAIN VEHICLE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS**

	Fiscal Year				
	2000	1999	1998	1997	1996
Titles	20,693	20,175	16,868	13,617	11,371
Registration/Decals	23,862	20,217	19,353	14,572	12,996
Miscellaneous	4,476	3,840	3,237	2,871	2,631
Total All-Terrain Vehicle Transactions	<u>49,031</u>	<u>44,232</u>	<u>39,458</u>	<u>31,060</u>	<u>26,998</u>
Percent Increase/Decrease From Prior Year	<u>10.85%</u>	<u>12.10%</u>	<u>27.04%</u>	<u>15.05%</u>	<u>-2.92%</u>



Missouri Department of Revenue

Non-Appropriated Funds

This schedule provides fiscal year data on receipts, expenditures, balances and asset valuation of other state agencies' funds not deposited with the Office of the State Treasurer.

DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2000

Name of Fund or Source	Balance		Receipts	Expenditures	Balance		Type of Asset	Asset Value
		June 30, 1999				June 30, 2000		
DEPARTMENT OF AGRICULTURE:								
Mo. Governor's Conference	\$	54,682	157,727	118,825	93,584	Cash, CD	93,584	
Mo. Agricultural Buffet		450	3,175	3,625	0	-----	0	
Mo. State Fair Grandstand/Event Escrow Account		606,050	1,637,138	1,454,606	788,582	Cash	788,582	
MSF Agri/Missouri Market		2,252	17,897	20,149	0	-----	0	
MSF Lamb Carcass Show		108	16,986	17,094	0	-----	0	
MSF Barrow Carcass Show		2	45,099	45,100	1	Cash	1	
MSF Steer Carcass Show		151	98,053	97,951	253	Cash	253	
ATTORNEY GENERAL'S OFFICE:								
Merchandising Practices Restitution Fund	\$	1,554,001	1,607,532	1,184,396	1,977,137	Cash	1,977,137	
Montgomery Ward Multistate Fund		1,040,858	22,260	0	1,063,118	Cash	1,063,118	
Smithkline Beecham Settlement Fund		159,973	3,421	0	163,394	Cash	163,394	
Baker & Taylor Litigation Expense Fund		50,267	1,044	2,745	48,566	Cash	48,566	
Special Consumer Education Fund		54,670	820	54,026	1,464	Cash	1,464	
Credit Source Settlement Fund		252,595	107,057	1,540	358,112	Cash	358,112	
US Purchasing Exchange		0	9,041,147	0	9,041,147	Cash	9,041,147	

DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES:

Inmate Account Fund	\$ 2,243,938	2,745,940	27,240,201	26,738,199	2,745,940	Cash	2,745,940	
Inmate Canteen Fund	3,265,248	3,505,256	23,064,076	22,824,068	3,505,256	Cash	3,505,256	

DEPARTMENT OF ECONOMIC DEVELOPMENT:

Missouri Housing Development MHDC Fund	\$ 244,936,297	227,340,215	146,573,740	164,169,822	227,340,215	Cash, TI	1,790,423,723	
Missouri Development Finance Board	19,403,885	26,898,366	8,401,156	906,675	26,898,366	Cash, TI, Rec, Eq, Pre Exp	87,126,111	

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2000**

Name of Fund or Source	Balance		Receipts	Expenditures	Balance		Type of Asset (b)	Asset Value
		June 30, 1999			June 30, 2000	(a)		
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:								
Missouri School for the Deaf:								
Trust Fund	\$	226,832	18,989	5,944	239,877		Cash,TN,CS	275,530
Student and Activities Fund		47,308	203,501	202,031	48,778		Cash	48,778
Missouri School for the Blind:								
Trust Fund		5,897,626	2,461,198	1,424,283	6,934,541		Cash,TN,FA,CS	8,735,557
Activities Fund		6,225	131,437	118,880	18,782		Cash	18,782
Student Fund		276	25,882	7,201	18,957		Cash	18,957
Handicapped Children's Trust Fund		291,368	15,829	59,193	248,004		Cash,TN,FA,CS	288,654
DEPARTMENT OF HIGHER EDUCATION:								
Missouri Student Loan Program Atom Account	\$	240,357	195,063,377	195,015,179	288,555		Cash	288,555
Central Missouri State University:								
Current General Fund		10,802,724	37,159,948	33,153,906	14,808,766		Cash,CD,Inv	14,808,766
Current Restricted Fund		661,914	10,096,398	10,066,151	692,161		Cash,CD	692,161
Auxiliary Services Designated		407,074	24,370,431	24,184,457	593,048		Cash,CD,Inv	593,048
Loan Funds - Restricted Fund		7,217,999	510,302	455,095	7,273,206		TN	7,273,206
Endowment and Similar Restricted Fund		1,624,178	94,235	0	1,718,413		CD	1,718,413
Unexpended Plant Restricted Fund		2,605,802	9,740,633	5,834,594	6,511,841		Cash,CD	6,511,841
Harris-Stowe State College:								
Current Funds - Unrestricted:								
Tuition and Student Fees	\$	2,996,130	3,237,742	2,883,322	3,350,550		Cash,Rec	3,350,550
Other Revenues		404,193	242,247	356,366	290,074		Cash,Rec	290,074
Current Funds - Restricted:								
Federal Grants and Contracts		(33,571)	4,196,585	4,422,086	(259,072)		Cash,Rec	(259,072)
Other Revenue		337,936	309,955	165,448	482,443		Cash,Rec	482,443
Loan Fund		57,913	24,637	36,850	45,700		Rec	45,700
Agency Fund		186,849	2,458	6,927	182,380		Cash	182,380
Endowment		12,657	615,396	0	628,053		TI	628,053
Plant		5,067,852	1,276,650	166,595	6,177,907		Cash,Rec,TI	6,177,907
Lincoln University:								
Current Funds - Unrestricted	\$	6,607,209	26,617,745	25,538,623	7,686,331		Cash,TI,Rec	7,686,331
Restricted Fund		361,104	12,699,860	12,683,629	377,335		Cash,TI,Rec	377,335
Auxiliary Fund		361,704	2,715,727	2,281,606	795,825		Cash,TI,Rec	795,825

See page 127 for explanation of footnote references.

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2000**

Name of Fund or Source	Balance		Receipts	Expenditures	Balance		Type of Asset (b)	Asset Value
	June 30, 1999				June 30, 2000	(a)		
DEPARTMENT OF HIGHER EDUCATION (continued):								
<u>Missouri Southern State College:</u>								
Current Fund	\$	1,875,430	21,316,432	21,223,485	1,968,377		Cash, Rec, Inv, TI, Pre Exp	4,822,200
Auxiliary Fund		492,951	2,820,668	2,848,217	465,402		Cash, Rec, Inv, TI	543,196
Plant Fund		75,052,450	3,762,749	1,550,449	77,264,750		Cash, Rec, Inv, TI	94,205,397
<u>Missouri Western State College:</u>								
Education and General:	\$	0	12,900,412	12,900,412	0		-----	0
Student Fees		0	425,918	425,918	0		-----	0
Interest Income		0	37,130	37,130	0		-----	0
State Vocational Reimbursements		0	75,700	75,700	0		-----	0
Reimbursement From Auxiliary		0	994,966	994,966	0		-----	0
Miscellaneous Income		0					-----	0
Auxiliary Services:								
Student Fees		0	579,060	579,060	0		-----	0
Federal Government Income		0	40,050	40,050	0		-----	0
Sales and Services		0	4,648,011	4,648,011	0		-----	0
Interest Income		0	201,367	201,367	0		-----	0
Other Income:								
Revenue Bond Proceeds		5,914,837	60,205	5,014,488	960,554		CD, TN, Cash	960,554
Interest Income		0	130,530	130,530	0		-----	0
District Taxation		0	742	742	0		-----	0
<u>Northwest Missouri State University:</u>								
Current Fund:	\$	5,686,880	26,878,481	24,263,961	8,301,400		Cash, Inv, Rec	8,301,400
General Operating and Designated		157,306	12,086,774	11,892,006	352,074		Cash, Inv, Rec	352,074
Auxiliary Enterprises		301,731	4,188,592	4,535,657	(45,334)		Cash	(45,334)
Restricted		2,571,639	178,577	74,498	2,675,718		Cash, Rec	2,675,718
Loan Fund		1,562,767	83,447	0	1,646,214		Cash	1,646,214
Endowment Fund								
Plant Fund:								
Renewals and Replacements		1,588,930	510,518	942,478	1,156,970		Cash	1,156,970
Retirement of Indebtedness		2,979,291	891,764	2,625,867	1,245,188		Cash, Rec	1,245,188
Investment in Plant		124,517,148	0	0	124,517,148		Land, Bldg, Eq	124,517,148

See page 127 for explanation of footnote references.

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2000**

Name of Fund or Source	Balance June 30, 1999	Receipts	Expenditures	Balance June 30, 2000	Type of Asset (b)	Asset Value
DEPARTMENT OF HIGHER EDUCATION (continued):						
<u>Southeast Missouri State University:</u>						
Current Fund	\$ 18,303,161	61,732,467	54,228,805	18,670,733	Cash,TI,Rec	18,670,733
Transfers		8,835,072	15,971,162			
Loan Fund	4,028,804	273,247	(32,866)	4,360,543	Cash,Rec	4,360,543
Transfers		40,851	15,225			
Endowment and Similar Funds	3,715,114	(62,619)	0	3,678,995	TI	3,678,995
Transfers		26,500	0			
Plant Fund	166,456,038	3,299,147	14,979,826	161,859,323	Cash,Rec,Land,Bldg,Eq	161,859,323
Transfers		7,853,827	769,863			
Agency Fund	35,534	479,079	505,421	9,192	Cash	9,192
<u>Southwest Missouri State University:</u>						
General Operating Fund:						
Undesignated Fund	\$ 13,811,301	48,169,060	45,788,954	16,191,407	TI,Inv,Pre Exp	16,191,407
Designated Fund	4,237,186	11,924,645	11,551,301	4,610,530	TI,Inv,Pre Exp	4,610,530
Auxiliary Enterprises:						
Bookstore	972,672	5,684,280	5,417,254	1,239,698	TI,Inv,Pre Exp,Rec	1,239,698
Parking	996,140	2,139,060	1,810,950	1,324,250	TI,Inv,Pre Exp,Rec	1,324,250
Athletics	407,895	5,040,601	4,839,994	608,502	TI,Inv,Pre Exp,Rec	608,502
Housing	5,936,376	16,063,534	16,112,263	5,887,647	TI,Inv,Pre Exp,Rec	5,887,647
Hammons Student Center	446,331	1,608,557	1,139,675	915,213	TI,Inv,Pre Exp,Rec	915,213
Performing Arts Center	357,975	250,350	673,904	(65,579)	TI,Inv,Pre Exp,Rec	(65,579)
Student Health Center	263,701	2,059,119	1,972,802	350,018	TI,Inv,Pre Exp,Rec	350,018
Restricted Fund	1,928,136	16,043,389	16,129,968	1,841,557	Rec	1,841,557
West Plains Fund	1,376,128	3,061,011	2,610,724	1,826,415	TI,Inv,Rec,Pre Exp	1,826,415
<u>Truman State University</u>						
Current Funds - Unrestricted	\$ 7,690,459	45,686,713	44,263,167	9,114,005	Cash,TI,Inv,Rec	9,079,967
Current Funds - Restricted	203,068	3,283,518	3,294,676	191,910	Cash,Rec	191,910
Loan Fund	3,690,495	204,954	96,008	3,799,441	Cash,Rec	3,799,441
Quasi-Endowment Fund	11,360,828	1,564,542	725,370	12,200,000	Cash,TI	12,160,480
Plant Fund	17,775,699	9,176,891	5,723,685	21,228,905	Cash,TI,Rec,CWIP	21,215,605
Development Fund Corporation:						
Loan Fund	1,990,883	164,163	25,285	2,129,761	Cash,TI,Rec	2,129,761
Endowment Fund	10,437,496	3,015,234	1,223,247	12,229,483	Cash,TI,Rec	12,229,483

See page 127 for explanation of footnote references.

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2000**

Name of Fund or Source	Balance June 30, 1999	Receipts	Expenditures	Balance June 30, 2000 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF HIGHER EDUCATION (continued):						
University of Missouri:						
General Operating Fund	\$ 51,759,000	327,177,000	316,046,000	62,890,000	Cash, TI, Rec, Inv	99,726,000
Unrestricted Designated Fund:						
Sales and Services of Hospital	56,161,000	303,208,000	280,151,000	79,218,000		
Auxiliary Enterprises	2,104,000	133,759,000	133,760,000	2,103,000		
Service Operations	6,199,000	134,120,000	133,380,000	6,939,000		
Other	69,486,000	114,464,000	108,486,000	75,464,000		
Total Unrestricted Designated Fund	133,950,000	685,551,000	655,777,000	163,724,000	Cash, TI, Rec, Inv	259,622,000
Restricted Programs	70,613,000	229,771,000	216,517,000	83,867,000	Cash, TI, Rec, Inv	132,990,000

DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:

Division of Employment Security:						
Unemployment Compensation Fund	\$ 523,741,132	317,108,859	319,959,299	520,890,692	Cash	520,890,692
Trade Adjustment Allowance Program	(10,066)	4,766,650	5,084,410	(327,826)	Cash	(327,826)
Missouri Employment and Training Program	(311)	63,086	59,500	3,275	Cash	3,275
Disaster Unemployment Assistance Program	(564)	7,544	6,657	323	Cash	323
NAFTA Assistance Program	(24,073)	1,034,087	960,995	49,019	Cash	49,019

DEPARTMENT OF MENTAL HEALTH:

Albany Regional Center	\$ 160,711	1,751,009	1,693,297	218,423	Cash	218,423
Bellevue Regional Center	721,681	2,242,210	2,414,179	549,712	Cash	549,712
Central Missouri Regional Center	230,941	3,490,458	3,472,504	248,895	Cash	248,895
Cottonwood Residential Treatment Center	435	6,091	5,710	816	Cash	816
Fulton State Hospital	318,950	2,334,310	2,379,224	274,036	Cash	274,036
Hannibal Regional Center	180,433	2,162,283	2,238,342	104,374	Cash	104,374
Hawthorn Children's Psychiatric Hospital	396	3,200	3,382	214	Cash	214
Higginsville Rehabilitation Center	101,781	1,277,577	1,259,208	120,150	Cash	120,150
Joplin Regional Center	355,675	2,584,540	2,529,757	410,458	Cash	410,458
Kansas City Regional Center	467,027	7,858,164	7,589,239	735,952	Cash	735,952
Kirksville Regional Center	96,660	1,068,278	1,070,386	94,552	Cash	94,552
Marshall Rehabilitation Center	214,059	2,027,045	2,087,274	153,830	Cash	153,830
Metro St. Louis Psychiatric Center:						
Non-Appropriated Fund	930	47,404	47,290	1,044	Cash	1,044
Total Donated Stock	31,968	0	0	31,968	CS	23,613

See page 127 for explanation of footnote references.

DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2000

Name of Fund or Source	Balance June 30, 1999	Receipts	Expenditures	Balance June 30, 2000 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF MENTAL HEALTH (continued):						
Mid-Missouri Mental Health Center	85	80,442	80,355	172	Cash	172
Nevada Habilitation Center	119,115	839,371	820,748	137,738	Cash	137,738
Northwest Mo. Psychiatric Rehabilitation Center	158,054	1,237,228	1,196,475	198,807	Cash	198,807
Poplar Bluff Regional Center	157,905	1,599,401	1,606,868	150,438	Cash	150,438
Rolla Regional Center	286,871	2,454,324	2,346,491	394,704	Cash	394,704
Sikeston Regional Center	119,131	1,653,769	1,606,518	166,382	Cash	166,382
Southeast Mo. Mental Health	138,567	2,298,141	2,235,681	201,027	Cash	201,027
Southeast Mo. Residential Services	39,828	436,690	443,724	32,794	Cash	32,794
Southwest Mo. Mental Health	15,381	520,812	510,791	25,402	Cash	25,402
Springfield Regional Center	266,547	2,292,670	2,259,685	299,532	Cash	299,532
St. Louis Developmental Dis. Treatment Center	220,123	1,368,501	1,401,390	187,234	Cash	187,234
St. Louis Regional Center	868,486	7,572,934	7,670,143	771,277	Cash	771,277
St. Louis Psychiatric Rehabilitation Center	576,365	4,477,905	4,595,920	458,350	Cash	458,350
Western Missouri Mental Health	198,994	682,106	785,546	95,554	Cash	95,554
OFFICE OF ADMINISTRATION:						
KC and St. Louis Earnings Tax Account	\$ 13,435	2,475,060	2,448,927	39,568	Cash,Repo	39,568
Missouri Savings Bond Account	14,197	1,127,018	1,131,403	9,812	Cash	9,812
Old Age Survivors Disability and Health Insurance Trust Fund	3,910	135,908,610	135,908,359	4,161	Cash	4,161
MO State Employees Deferred Comp. Fund	3,500	64,488,437	64,457,024	34,913	Cash	34,913
State of MO Cafeteria Plan Account	9,054	219,945	225,906	3,093	Cash	3,093
DEPARTMENT OF PUBLIC SAFETY:						
Missouri State Highway Patrol:						
Emergency Expense Fund	\$ 16,734	3,113	0	19,847	Cash	19,847
Personal Equipment Fund	12,780	70,784	81,555	2,009	Cash,Rec,Inv	20,055
Patrol Benefit Fund	42,538	1,572	8,160	35,950	Cash,CD	35,950
Missouri State Water Patrol:						
Div. of Water Safety Clothing Fund	97	30,554	29,990	661	Cash,Inv	1,764
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	131,287	2,250,395	2,198,765	182,917	Cash	182,917
Fiduciary Residents Cash Fund	0	13,065	13,065	0	-----	0
Veterans' Home Foundation	122,281	214,680	171,604	165,357	Cash,CD,Rec	165,357

See page 127 for explanation of footnote references.

DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2000

Name of Fund or Source	Balance		Receipts	Expenditures	Balance		Type of Asset	Asset Value
	June 30, 1999				June 30, 2000	(a)		
DEPARTMENT OF PUBLIC SAFETY: (continued):								
Mo. Veterans' Home, Mexico: Assistance League	128,785		80,352	99,638	109,499		Cash,CD	109,499
Residents Cash Fund	58,890		2,146,452	2,139,657	65,685		Cash	65,685
Fiduciary Residents Cash Fund	4,405		56,510	58,248	2,667		Cash	2,667
Mo. Veterans' Home, Mt. Vernon: Assistance League	462,014		122,921	100,391	484,544		Cash,CD	484,544
Residents Cash Fund	103,060		1,563,158	1,534,347	131,871		Cash	131,871
Fiduciary Residents Cash Fund	0		45,668	41,921	3,747		Cash	3,747
Mo. Veterans' Home, St. James: Assistance League	291,814		58,155	85,049	264,920		Cash,CD	264,920
Residents Cash Fund	134,272		2,237,068	2,203,681	167,659		Cash	167,659
VA Fiduciary Fund	1,317		57,763	59,063	17		Cash	17
Social Security Beneficiaries Account	2,598		20,912	23,485	25		Cash	25
Mo. Veterans' Home, St. Louis: Residents Cash Fund	192,361		3,254,830	3,193,420	253,771		Cash	253,771
Veterans' Home Committee	53,929		240,187	240,876	53,240		Cash	53,240
Mo. Veterans' Commission Assistance League	54,071		72,229	100,977	25,323		Cash,CD	25,323
Residents Cash Fund	0		102,768	99,325	3,443		Cash	3,443
RETIREMENT SYSTEMS:								
Mo. State Employees Retirement System	\$ 5,124,413,510		611,299,057	185,197,851	5,550,514,716		Cash,Rec,TI,Eq	6,629,569,432
Administrative Law Judges and Legal Advisors Retirement System	12,274,429		1,769,861	768,668	13,275,622		Cash,Rec,TI,Eq	15,850,432
Judicial Plan	6,080,945		20,859,602	13,304,032	13,636,515		Cash,Rec,TI,Eq	15,965,529
Mo. State Employees Medical Care Plan, Life and LTD Insurance Program	118,641		20,624,621	20,639,055	104,207		Rec,TI	2,300,502
DEPARTMENT OF REVENUE (c)								

See page 127 for explanation of footnote references.

DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2000

Name of Fund or Source	Balance June 30, 1999	Receipts	Expenditures	Balance June 30, 2000 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF SOCIAL SERVICES:						
Division of Youth Services:						
Northeast Community Treatment Center Canteen Fund	\$ 366	906	931	341	Cash,Inv	388
Hogan Street Regional Youth Center Canteen Fund	599	710	919	390	Cash	390
Babler Lodge Canteen Fund	505	250	414	341	Cash	341
Camp Avery Park Camp Canteen Fund	438	6	444	0	-----	0
Watkins Mill Park Camp	0	1,836	0	1,836	Cash	1,836
W.E. Sears Youth Center	348	395	438	305	Cash	305
Excel School Canteen Fund	117	58	154	21	Cash	21
Datema House Canteen Fund	90	0	90	0	-----	0
DEPARTMENT OF TRANSPORTATION:						
Local Fund	\$ 34,288,920	39,026,034	34,804,325	38,510,629	Cash	38,510,629
Mo. Dept. of Trans. and Mo. State Hwy. Patrol Insurance Plan	1,886,543	78,679,527	78,132,383	2,433,687	Cash,TB,Rec	2,433,687
Mo. Dept. of Trans. Comm. Self Ins. Plan-Cash	223,685	14,794,651	14,239,775	778,561	Cash	778,561
Mo. Dept. of Trans. Comm. Self Ins. Plan-Invtmnts.	21,798,595	3,416,477	4,791,664	20,423,408	TB	20,423,408
Mo. Dept. of Trans. Comm. Self Ins. Plan-Escrow	206,522	2,232	1,117	207,637	TB	207,637
Mo. Dept. of Trans. Comm. Self Ins. Plan-Rcvbls.	271,165	1,165,430	1,137,704	298,891	Rec	298,891
Mo. Dept. of Trans. Finance Corp.-Highway	6,496,700	12,620,165	14,288,680	4,828,185	Cash	4,828,185
Mo. Dept. of Trans. Finance Corp.-Second Gen.	40,538,213	0	40,538,213	0	-----	0
Mo. Dept. of Trans. Finance Corp.-Transit	4,470,482	0	4,470,482	0	-----	0
Mo. Dept. of Trans. Finance Corp.-Transportation	0	74,322,199	14,100,174	60,222,025	Cash,Rec	60,222,025
STATE TREASURER'S OFFICE:						
Corrections and Mental Health:						
Series A 1984: Construction	\$ 129,579	7,507	0	137,086	Cash,Repo	137,086
Special Obligation Refunding Bond:						
Principal and Interest	364,288	13,562,102	13,576,038	350,352	Cash,Repo	350,352
Reserve Fund	105,280	5,794	5,280	105,794	Cash,Repo	105,794
Depreciation and Replacement	7,016,978	400,615	124,308	7,293,285	Cash,Repo	7,293,285

See page 127 for explanation of footnote references.

DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2000

Name of Fund or Source	Balance June 30, 1999	Receipts	Expenditures	Balance June 30, 2000 (a)	Type of Asset (b)	Asset Value
STATE TREASURER'S OFFICE:						
(continued):						
State Building Special Oblig. Bonds 1988						
Arbitrage Rebate Escrow	120,172	6,961	0	127,133	Cash,Repo	127,133
Arbitrage Owed to IRS Escrow	7,613	441	0	8,054	Cash,Repo	8,054
State Information Center: Construction	43,195	2,502	0	45,697	Cash,Repo	45,697
Capitol East Parking Facility:						
Operating Reserve	6,762	392	0	7,154	Cash,Repo	7,154
TOTAL NON-APPROPRIATED FUNDS	\$ 6,867,935,092	3,629,577,602	3,107,087,805	7,390,424,889		10,303,421,543

(a) The indicated information for many of the agencies represents preliminary balances and are subject to further adjustments as necessary as a result of the completion of audits by their independent auditors. The balances at June 30, 1999, are final audited balances for the year then ended and accordingly differ from the ending balances reported in the Department of Revenue's Fiscal Year 1999 Comprehensive Annual Financial Report.

(b)	TI - Temporary Investments	Rec - Accounts Receivable	Eq - Equipment
	FA - Federal Agency Securities	Inv - Inventories	CD - Certificate of Deposit
	TN - Treasury Note	Bldg - Buildings	CS - Common Stock
	TB - Treasury Bill	Repo - Repurchase Agreement	
	Pre Exp - Prepaid Expenses	CWIP - Construction Work In Progress	

(c) The Department of Revenue's funds not deposited with the Office of the State Treasurer are reported in the Agency Funds section beginning on page 32. Additional information about these funds is provided in the Notes to the Financial Statements.



Missouri Department of Revenue

State Treasurer's Report

These schedules provide data on fiscal year-end balances in various state funds and depositories that state funds are located, including the type of deposit.

**TREASURER OF THE STATE OF MISSOURI
AVERAGE FUND BALANCES AND INVESTED BALANCES
FOR YEAR ENDED JUNE 30, 2000**

Month	Average Daily Balance of State Funds	Average Daily Invested Balance (a)	Average Daily Percentage of State Funds Invested
July 1999	\$ 3,390,776,598	3,543,889,867	104.52%
August	3,228,884,208	3,340,243,601	103.45%
September	3,197,001,415	3,297,159,743	103.13%
October	3,161,083,890	3,289,363,846	104.06%
November	3,102,878,267	3,236,622,244	104.31%
December	2,978,969,411	3,102,677,108	104.15%
January 2000	3,071,433,172	3,161,964,216	102.95%
February	3,119,493,696	3,237,571,082	103.79%
March	2,892,607,904	3,012,392,486	104.14%
April	2,844,510,452	2,935,551,217	103.20%
May	3,175,958,652	3,290,178,059	103.60%
June	3,213,689,077	3,303,706,959	102.80%
Daily Average (b)	\$ <u>3,114,773,895</u>	<u>3,229,276,702</u>	<u>103.68%</u>

Average Return on State
Funds Invested (c) 5.37%

(a) The Average Daily Invested Balances column does not include compensating balances as the interest on these balances is used to pay for bank service costs and not distributed to state funds as interest earnings.

(b) Year-to-Date Weighted Average

(c) Represents Year-to-Date

Unaudited

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS - GENERAL
BALANCE IN VARIOUS BANKS
JUNE 30, 2000

Location	Bank	Balance
Altenburg	Peoples Bank of Altenburg	\$ 72,000
Alton	Alton Bank	2,058,000
Appleton City	Community First Bank	2,628,700
Ash Grove	Bank of Ash Grove	2,040,000
Auxvasse	United Security Bank	200,000
Belgrade	Belgrade State Bank	7,400,000
Belle	Belle State Bank	2,699,000
Belton	BANK 10	641,500
Bernie	1st Community Bank, Missouri	3,925,500
Bethany	BTC Bank	6,634,115
Bloomsdale	Bank of Bloomsdale	6,044,000
Blythedale	Citizens Bank	306,000
Boonville	Boonslick Bank	310,000
Bowling Green	Community State Bank	3,652,500
Branson	Ozark Mountain Bank	5,000,000
Brookfield	First Missouri National Bank	539,000
Brunswick	Chariton County Bank	428,700
Buffalo	O'Bannon Banking Company	1,018,291
Bunceton	Bunceton State Bank	139,400
Butler	BC National Banks	600,000
Cabool	Cabool State Bank	269,532
Cameron	Horizon State Bank	391,098
Cape Girardeau	Bank of America, N.A.	1,236,913
Carrollton	The First National Bank of Carrollton	100,000
Carthage	Hometown Bank, N.A.	163,887
Carthage	Southwest Missouri Bank	1,606,000
Caruthersville	First State Bank and Trust Company, Inc.	1,632,836
Chamois	United Bank of Chamois	874,412
Charleston	First Security State Bank	1,450,000
Chesterfield	Founders Bank	1,000,000
Chillicothe	Chillicothe State Bank	855,000
Chillicothe	Citizens Bank & Trust Company	518,697
Clayton	Enterprise Bank	200,000
Clayton	First National Bank of St. Louis	1,565,238
Clayton	Truman Bank	1,000,000
Clinton	Union State Bank & Trust of Clinton	500,000
Coffey	Guaranty Bank & Trust	879,773
Cole Camp	The Citizens-Farmers Bank of Cole Camp	477,904
Columbia	Boone County National Bank	1,078,000
Columbia	Boone National Savings and Loan Association	75,000

Unaudited

**TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS - GENERAL
BALANCE IN VARIOUS BANKS
JUNE 30, 2000**

Location	Bank	Balance
Columbia	First National Bank & Trust Company	\$ 67,379
Concordia	Concordia Bank	2,101,400
Crane	Stone County National Bank	340,000
Creighton	Bank of Creighton	724,900
Crocker	Bank of Crocker	1,854,619
Cuba	First Community National Bank	100,000
Cuba	Peoples Bank	2,400,000
Des Peres	Reliance Bank	4,000,000
Earth City	Frontenac Bank	5,000,000
Edina	The Citizens Bank of Edina	2,098,964
El Dorado Springs	Community Bank of El Dorado Springs	500,000
El Dorado Springs	Tri-County State Bank	1,584,542
Eldon	Citizens Bank of Eldon	1,870,934
Excelsior Springs	Community Bank of Excelsior Springs, A Savings Bank	2,900,000
Fairport	The Bank of Fairport	200,000
Farmington	First State Community Bank	7,800,350
Fayette	Commercial Trust Company	355,000
Freeburg	Bank of Freeburg	110,000
Fulton	Bank Star One	38,000
Fulton	The Callaway Bank	4,053,355
Glasgow	Tri-County Trust Co.	1,251,000
Grandin	Bank of Grandin	1,000,000
Greenfield	Citizens Home Bank	1,000,000
Hale	Farmers & Merchants Bank of Hale	1,067,000
Hamilton	Bank Northwest	1,000,000
Hannibal	Hannibal National Bank	60,000
Harrisonville	Winterset State Bank	3,750,000
Hayti	Bank of Hayti	1,000,000
Holden	Bank of Holden	1,469,102
Holden	Farmers & Commercial Bank	667,200
Houston	First National Bank	257,800
Houston	The Bank of Houston	753,000
Hume	Hume Bank	495,900
Iberia	Bank of Iberia	315,000
Irondale	UNICO Bank	11,600,000
Jamesport	Home Exchange Bank	50,000
Jefferson City	Central Trust Bank	24,809,503
Jefferson City	Jefferson Bank of Missouri	11,271,950
Jefferson City	Midwest Independent Bank	3,000,000
Jefferson City	Premier Bank	4,357,000

Unaudited

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS - GENERAL
BALANCE IN VARIOUS BANKS
JUNE 30, 2000

Location	Bank	Balance
Jefferson City	The Exchange National Bank	\$ 7,909,500
Jefferson City	Union Planters Bank, N.A.	1,048,349
Joplin	Arvest Bank	959,950
Kahoka	Exchange Bank of Northeast Missouri	61,000
Kahoka	Kahoka State Bank	757,823
Kansas City	Central Bank of Kansas City	2,000,000
Kansas City	Commerce Bank, N.A.	24,109,204
Kansas City	Douglass National Bank	1,000,000
Kansas City	Blue Ridge Bank and Trust Co.	12,000,000
Kansas City	Firststar Bank Midwest	1,269,800
Kansas City	Missouri Bank and Trust Company	200,000
Kansas City	UMB Bank, n.a.	1,639,827
Kansas City	Hilcrest Bank	298,000
Kansas City	Union Bank	1,680,000
Kearney	Kearney Commercial Bank	1,000,000
Kennett	Kennett National Bank	1,026,267
Kirksville	Bank of Kirksville	5,296,087
Kirksville	Northeast Missouri State Bank	139,000
Knob Noster	First Community Bank	7,784,208
La Belle	The Bank of La Belle	787,355
La Grange	Farmers & Merchants Bank	284,500
La Plata	La Plata State Bank	105,223
Lamar	Lamar Bank & Trust Company	995,000
Lawson	Lawson Bank	411,000
Lebanon	Laclede County Bank	115,000
Lee's Summit	First National Bank of Missouri	990,872
Lewistown	United State Bank	1,347,500
Lexington	Lafayette County Bank of Lexington/Wellington	125,000
Liberty	Clay County Savings and Loan Association	2,000,000
Licking	Peoples Security Bank	168,650
Lincoln	Farmers Bank of Lincoln	4,820,500
Linn	Linn State Bank	3,543,000
Linn	Mid America Bank	2,316,000
Louisiana	Mercantile Bank	11,000,000
Macon	Macon-Atlanta State Bank	523,803
Madison	Madison Hunnewell Bank	85,000
Malden	First National Bank	455,000
Mansfield	Bank of Mansfield	200,000
Maplewood	Pioneer Bank & Trust Co.	4,000,000
Maplewood	Citizens National Bank of Greater St. Louis	15,006,200

Unaudited

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS - GENERAL
BALANCE IN VARIOUS BANKS
JUNE 30, 2000

Location	Bank	Balance
Marceline	Regional Missouri Bank	\$ 1,053,699
Marshall	Wood and Huston Bank	50,000
Marshall	Community Bank of Marshall	419,170
Marshfield	Southern Missouri Bank of Marshfield	2,000,000
Maryville	Bank Midwest, N.A.	478,075
Maryville	First Bank, CBC	330,271
Maysville	Independent Farmers Bank	2,421,690
Metz	Metz Banking Co.	100,000
Mexico	First National Bank of Audrain County	1,093,000
Mexico	Martinsburg Bank and Trust	2,423,719
Moberly	Bank of Cairo & Moberly	580,000
Moberly	City Bank and Trust Company	8,000,000
Monticello	Bank of Monticello	3,700,414
Montrose	Montrose Savings Bank	342,700
Mount Vernon	First National Bank	194,900
Mountain Grove	Sun Security Bank of America	2,271,420
Neosho	Community Bank and Trust	286,000
Nevada	First National Bank	1,952,660
Nevada	Heritage State Bank	215,000
New Haven	Citizens Bank	5,854,000
Nixa	Peoples Bank of the Ozarks	300,000
Norborne	Citizens Bank of Norborne	1,882,000
North Kansas City	Norbank	1,040,000
Odessa	Bank of Odessa	3,200,000
Osage Beach	Central Bank of Lake of the Ozarks	7,965,102
Osceola	St. Clair County State Bank	2,345,931
Ozark	Ozark Bank	7,500,000
Palmyra	Palmyra State Bank	486,041
Paris	Paris National Bank	527,450
Park Hills	Bank of the LeadBelt	1,662,000
Perry	Perry State Bank	1,611,475
Perryville	The Bank of Missouri	941,875
Poplar Bluff	First Missouri State Bank	1,199,951
Portageville	Farmers Bank of Portageville	1,500,000
Purdy	First State Bank of Purdy	2,086,014
Republic	Countryside Bank	500,000
Rich Hill	Security Bank	850,000
Rock Port	Citizens Bank & Trust	1,350,000
Rolla	Central Federal Savings & Loan Association of Rolla	100,000
Rolla	Phelps County Bank	1,460,000

Unaudited

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS - GENERAL
BALANCE IN VARIOUS BANKS
JUNE 30, 2000

Location	Bank	Balance
Salem	Dent County Bank & Trust Company	\$ 113,326
Salisbury	Merchants & Farmers Bank	60,000
Savannah	Farmers State Bank of Northern Missouri	1,442,150
Sedalia	Central Bank of Missouri	2,106,141
Sedalia	Community Bank of Pettis County	1,292,981
Sedalia	Third National Bank	1,222,782
Sikeston	Montgomery First National Bank	39,034,487
Silex	Silex Banking Co.	815,000
Sparta	The Citizens Bank of Sparta	439,500
Springfield	Empire Bank	3,780,760
Springfield	Great Southern Bank	500,000
Springfield	Liberty Bank	14,951,546
Springfield	THE BANK	1,400,000
St. Clair	The Farmers & Merchants Bank	4,800,000
St. Elizabeth	Bank of St. Elizabeth	1,480,000
St. Joseph	Provident Bank, F.S.B.	4,100,000
St. Louis	Allegiant Bank	66,800
St. Louis	Bremen Bank and Trust Co.	2,500,000
St. Louis	Concord Bank	2,500,000
St. Louis	Lindell Bank & Trust Company	210,000
St. Louis	Firststar Bank Missouri, N.A.	20,087,176
St. Louis	Missouri State Bank & Trust Company	4,825,000
St. Louis	South Side National Bank in St. Louis	4,000,000
St. Louis	Southwest Bank of St. Louis	285,000
St. Robert	Security Bank of Pulaski County	4,000,000
Stanberry	Farmers State Bank	1,288,946
Ste. Genevieve	Bank of Ste. Genevieve	65,000
Steele	Bank of the BootHeel	1,050,000
Sullivan	Bank of Sullivan	72,300
Sullivan	Progress Bank of Missouri	1,100,000
Summersville	Community Bank, N.A.	819,628
Sunrise Beach	Community Bank of the Ozarks	1,000,000
Thayer	Bank of Thayer	1,684,925
Union	United Bank of Union	1,049,000
University City	Royal Banks of Missouri	2,000,000
Urbana	The Bank of Urbana	1,035,937
Viburnum	Quad County State Bank	410,000
Vienna	Maries County Bank	1,635,000
Warrensburg	First Central Bank	900,000
Washington	Bank of Washington	4,815,000

Unaudited

**TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS - GENERAL
BALANCE IN VARIOUS BANKS
JUNE 30, 2000**

<u>Location</u>	<u>Bank</u>	<u>Balance</u>
West Plains	Community First National Bank of West Plains	\$ 90,000
Weston	Bank of Weston	630,000
Wyaconda	Peoples Bank	<u>1,288,376</u>
TOTAL		\$ <u>498,164,830</u>

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2000

Fund	Balance June 30, 1999	Receipts	Interagency Billings & Receipts		Disbursements By Warrant	Interagency Billings & Disbursements		Balance June 30, 2000
			By Transfer	By Transfer		By Transfer	By Transfer	
General Revenue	\$ 1,167,276,156	7,131,985,816	329,494,025		5,157,954,238	2,694,198,961		776,602,798
Abandoned Fund Account	257,269	25,631,735	0		8,174,926	17,042,657		671,421
Abandoned Mine Reclamation	611,127	98,806	0		0	681		709,252
Academic Scholarship	93,018	250,914	15,637,000		15,659,000	0		321,932
ADA Compliance	3,905,067	0	0		1,871,523	466,571		1,566,973
Adjutant General Revolving	244,500	71,169	0		70,223	1,270		244,176
Adjutant General-Federal	1,160,612	17,387,233	0		14,863,966	2,108,537		1,575,342
Advantage Missouri Trust	0	332,641	2,930,969		3,226,750	0		36,860
Agricultural Product Utilization Grant	377,042	24,189	485,000		468,731	0		417,500
Agricultural Product Utilization Loan Program	14,591	512	0		13,007	2,088		8
Agriculture Development	56,395	280,173	1,192		252,347	29,832		55,582
Alternative Care Trust	1,500,105	8,305,883	0		7,888,369	0		1,917,619
Animal Care Reserve	233,623	274,403	5,725		223,123	84,276		206,352
Animal Health Laboratory Fees	246,914	363,893	0		357,305	18,453		235,049
Apple Merchandising	7,655	10,029	129		6,470	129		11,214
Aquaculture Marketing Development	1,539	10,880	285		12,419	285		0
Asbestos Fee Subaccount	880,637	327,269	0		164,562	100,807		942,537
Athletic	535,604	320,637	769		0	505,806		351,203
Attorney General's Anti-Trust	499,754	538,085	125,145		308,015	53,227		801,742
Attorney General's Court Costs	10,411	15,736	180,000		194,259	244		11,644
Attorney General's Federal and Other	6,746	696,712	633		560,103	143,325		663
Aviation Trust	2,899,035	5,315,410	0		2,004,538	12,503		6,197,404
Babler State Park	938,873	322,829	0		276,449	45,351		939,903
Bingo Proceeds for Education	8,870,862	4,304,256	0		6,000,655	95,790		7,078,673
Blind Pension	3,919,108	18,470,294	3,423,234		16,071,627	4,005,718		5,735,291
Board of Accountancy	1,322,212	526,385	432		322,348	364,964		1,161,717
Board of Barber Examiners	156,154	167,504	28		28,798	144,308		150,580
Board of Chiropractic Examiners	157,214	324,397	1		152,983	162,739		165,890
Board of Cosmetology	1,023,690	2,023,878	189		220,423	1,147,713		1,679,622
Board of Embalmers and Funeral Directors	306,019	784,292	205		114,192	318,911		657,413
Board of Geologist Registration	76,363	94,840	1,713		0	84,784		88,133
Board of Optometry	120,121	130,532	15		20,295	65,461		164,913
Board of Pharmacy	1,084,804	1,589,685	647		881,273	342,203		1,451,661
Board of Podiatry	70,632	90,562	4		17,148	29,571		114,478
Board of Registration for Healing Arts	5,141,105	3,276,623	336		2,284,637	954,099		5,179,330

**TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2000**

Fund	Balance June 30, 1999	Receipts	Interagency Billings & Receipts		Disbursements By Warrant	Interagency Billings & Disbursements		Balance June 30, 2000
			By Transfer	By Transfer		By Transfer	By Transfer	
Bridge Scholarship	\$ 290,372	28,353	2,200,000		1,182,739	0		1,335,986
Budget Stabilization	135,293,029	7,648,358	0		0	164,141		142,777,246
Cash Operating Reserve-General Revenue	278,468,808	15,732,796	0		0	775,779		293,425,824
Central Check Mailing Service Revolving	17,001	43,399	99,027		125,646	10,420		23,361
Chemical Emergency Preparedness	782,626	730,812	0		698,139	68,656		746,644
Child Labor Enforcement	49,319	82,865	0		95,949	6,129		30,107
Child Support Enforcement Collections	6,093,302	20,682,195	0		13,055,749	2,580,705		11,139,043
Children's Service Commission	15,952	899	0		65	22		16,763
Children's Trust	3,873,938	2,404,130	162,460		1,997,893	140,497		4,302,138
Clinical Social Workers	670,207	268,205	11		0	378,468		559,955
Coal Mine Land Reclamation	853,287	98,601	0		89,210	15,761		846,917
Committee for Deaf Certification of Interpreters	54	56,445	0		51,824	1,355		3,320
Committee of Professional Counselors	534,729	358,182	8		0	328,522		564,397
Commodity Council Merchandising	21,274	192,182	243,544		175,430	259,928		21,641
Compulsive Gamblers	210,740	0	0		84,511	15,114		111,115
Concentrated Animal Feeding Operation	58,669	45,408	15,265		0	584		118,759
Confederate Memorial Park	116,868	6,609	0		0	148		123,329
Conservation Commission	31,373,471	140,910,288	0		131,981,534	12,390,818		27,911,407
Correctional Substance Abuse Earning	16,171	70,552	0		0	0		86,723
County Aid Road Trust	116	0	38,043,047		38,043,047	0		116
Crime Victims' Compensation	7,991,887	5,363,621	0		4,657,488	234,773		8,463,246
Criminal Justice Network/Tech	124,830	937,819	1,145,049		736,594	1,307,827		163,278
Criminal Record System	3,352,363	3,215,502	0		1,606,363	104,641		4,856,861
Crippled Children	309,655	68,285	0		1,768	107		376,064
Deaf Relay Service	6,096,587	5,853,084	0		3,814,086	755,702		7,379,884
Debt Offset Escrow	5,179,718	347,924	9,700,173		4,924,794	226,416		10,076,605
Dept. of Agriculture-Federal	41,652	574,278	0		519,130	74,480		22,321
Dept. of Corrections-Federal	3,040,595	9,878,409	0		9,973,991	357,863		2,587,151
Dept. of Economic Dev. Administrative	164,532	127,723	1,972,648		1,539,483	434,695		290,726
Dept. of Economic Dev.-Comm. Dev. Blck. Gmt. Pass-thru	25,597	38,917,606	0		38,937,480	0		5,722
Dept. of Economic Dev.-Comm. Dev. Block Grant Admin.	26,790	784,054	0		587,740	188,010		35,093
Dept. of Economic Dev.-Council Arts Federal and Other	58,378	498,900	0		437,346	86,586		33,347
Dept. of Economic Dev.-Federal and Other	4,685	215,640	444		119,569	30,283		70,916
Dept. of Economic Dev.-Missouri Council Arts Fed. and Other	129	0	1,086		0	1,086		129
Dept. of Economic Dev.-Women's Council-Federal	21,552	61,639	0		51,850	25,908		5,433

**TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2000**

Fund	Balance June 30, 1999	Receipts	Interagency Billings & Receipts		Disbursements By Warrant	Interagency Billings & Disbursements		Balance June 30, 2000
			By Transfer	By Transfer		By Transfer	By Transfer	
Dept. of Elementary and Secondary Education-Fed. and Other	\$ 4,471,180	455,267,648	657,571		452,236,434	5,553,483		2,606,482
Dept. of Health Document Services	62,824	113,385	0		19,427	48,375		108,408
Dept. of Health Interagency Payments	88,294	1,788,627	507,506		2,141,463	0		242,963
Dept. of Health-Donated	463,590	1,226,964	0		877,043	12,209		801,302
Dept. of Health-Federal	5,031,324	186,741,342	342,475		178,524,997	8,388,103		5,202,042
Dept. of Higher Education-Federal	17,304	1,660,208	0		1,125,750	520,051		31,712
Dept. of Insurance Dedicated	8,057,043	8,219,702	0		5,663,252	1,992,103		8,621,390
Dept. of Labor and Industrial Relations-Crime Victims' Fed.	75,966	1,168,193	0		1,148,960	0		95,199
Dept. of Mental Health-Federal	892,647	99,498,004	109,229,091		72,465,895	75,456,320		61,697,526
Dept. of Natural Resources-Air Pollution Fee	16,941,786	6,769,069	0		7,091,867	2,422,807		14,196,181
Dept. of Natural Resources-Cost Allocation	774,526	2,596	9,793,833		6,193,401	2,633,572		1,743,982
Dept. of Natural Resources-Federal and Other	7,770,346	24,064,569	11,206		24,530,540	4,333,944		2,981,637
Dept. of Natural Resources-Protection	558,636	107,245	0		100,514	5,424		559,943
Dept. of Public Safety-Federal	1,408,647	25,953,534	0		24,924,187	579,831		1,858,163
Dept. of Public Safety-Highway Safety	359,448	4,577,139	0		4,501,603	221,587		213,398
Dept. of Public Safety-Juvenile Acct Incentive Block Grant	4,568,764	4,798,105	0		1,740,273	0		7,626,596
Dept. of Revenue Information	1,199,646	2,198,763	0		691,267	2,042,610		664,532
Dept. of Revenue-Federal	207,039	42,563	0		34,032	625		214,946
Dept. of Social Services-Admin. Trust	126,242	229,902	4,288,741		4,285,312	117,601		241,972
Dept. of Social Services-Educational Improvement	3,395,873	4,650,515	0		3,473,524	722,330		3,850,534
Dept. of Social Services-Federal and Other	1,203,836	39,893,120	457,862		17,563,117	9,391,186		14,600,515
Design and Construction-Donated	9	0	0		0	0		9
Division of Aging Donations	1,599	0	0		0	0		1,599
Division of Aging Elderly Home Delivered Meals Trust	63,752	36,184	91,309		73,703	29,090		88,453
Division of Aging Federal and Other	808,130	49,032,638	46		43,348,196	4,149,839		2,342,779
Division of Credit Unions	207,083	1,091,219	0		746,764	216,598		334,940
Division of Family Services Donations	265,905	10,468	0		10,243	4,497		261,633
Division of Family Services-Administrative	15,282,682	456,031,271	7,650		411,956,460	46,449,047		12,916,096
Division of Finance	1,564,533	6,647,459	163,424		4,649,080	2,465,863		1,260,473
Division of Job Development and Training	950,703	79,074,970	3,692,269		72,525,320	7,856,090		3,336,531
Division of Labor Standards-Federal	25,088	838,144	0		702,445	132,363		28,424
Division of Savings and Loan Supervision	37,119	26,843	0		0	35,392		28,569
Division of Tourism Suppl. Revenue	2,674,053	5,862	13,205,428		11,924,428	436,290		3,524,625
Division of Veterans Affairs-Federal	1,499,512	17,838,192	0		18,577,291	145,556		614,857
Division of Youth Services-Federal and Other	1,236,130	18,051,749	726,156		15,079,131	2,528,326		2,406,578

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2000

Fund	Balance June 30, 1999	Interagency Billings & Receipts		Disbursements		Interagency Billings & Disbursements By Transfer	Balance June 30, 2000
		By Transfer	By Warrant	By Transfer	By Warrant		
Domestic Relations Resolution Fund	\$	177,217	234,340	0	29,621	14,733	367,203
Early Childhood Development, Education and Care		25,340,676	1,393,287	34,417,893	15,678,404	7,804	45,465,648
Economic Development Reserve		977,179	0	0	977,179	0	0
Endowed Care Cemetery		231,835	136,928	3	0	126,987	241,779
Energy Set-Aside Program		16,790,980	2,615,620	0	5,123,899	147,005	14,135,697
Escheats		6,141,744	939,037	0	283,031	510,353	6,287,398
Excellence in Education		1,108,342	1,788,280	62,022	1,758,643	195,538	1,004,463
Facilities Maintenance Reserve		13,175,243	820,301	16,682,376	7,730,345	179,214	22,768,361
Fair Share		2,152,301	24,319,060	0	23,513,471	625,786	2,332,105
Family Support Loan Program		99,185	89,560	0	91,185	502	97,058
Federal and Other		4,044	562,394	0	553,954	1,221	11,263
Federal Drug Seizure		3,841,586	834,720	1,235	866,220	1,536	3,809,785
Federal Reimbursement Allowance		37,650,850	154,943,400	132,316,245	176,628,552	120,501,494	27,780,449
Federal Student Loan Reserve		0	17,539,315	55,109,543	31,095,850	6,957,428	34,595,580
Federal Surplus Property		1,797,410	2,005,242	44,922	2,059,657	279,156	1,508,761
FEMA-Crime Insurance Program		0	289,318	172	289,318	172	0
Firing Range Fee		1,434	0	0	0	0	1,434
Food Stamp EBT Settlement		6,587,306	264,915,578	3,790,930	271,502,884	3,790,930	0
Fourth State Building A98		22,004,237	1,087,575	0	3,667,372	387,833	19,036,607
Fourth State Building B&J Ser. A95		6,082,552	296,110	5,377,388	5,739,720	7,757	6,008,573
Fourth State Building B&J Ser. A96		10,204,031	495,633	8,979,644	9,617,763	12,540	10,049,005
Fourth State Building B&J Ser. A98		3,779,338	187,651	3,430,487	3,619,600	0	3,777,876
Gaming Commission		7,896,325	58,829,109	0	12,653,907	47,236,139	6,835,388
Gaming Commission Bingo		89,804	79,256	0	57,848	93,818	17,394
Gaming Proceeds for Education		5,727,863	178,884,081	0	2,018,079	168,844,782	13,749,083
General Revenue Reimbursements		63,862,901	4,500,000	18,027	16,612,085	40,971,384	10,797,459
Governor's Committee on Employment of the Handicapped-Fed.		241,203	461,576	130	463,272	73,232	166,405
Grade Crossing Safety Account		4,335,291	758,150	509,367	1,141,325	47,332	4,414,151
Grain Inspection Fees		555,038	1,485,592	37,759	1,316,966	319,124	442,300
Guaranty Agency Operating		0	26,654,224	1,637,497	6,355,238	13,324,470	8,612,013
Handicapped Children's Trust		1,072	58,440	0	58,666	0	846
Hazardous Waste		560,442	1,264,723	0	771,645	457,104	596,416
Hazardous Waste Remedial		4,252,922	2,403,782	0	1,855,076	1,227,979	3,573,649
Health Access Incentive		812,029	73,508	5,412,639	4,284,034	34,180	1,979,962
Health Initiatives		13,303,065	32,968,993	432	30,242,867	6,709,250	9,320,373

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2000

Fund	Balance		Interagency Billings & Receipts		Disbursements		Interagency Billings & Disbursements		Balance
	June 30, 1999	Receipts	By Transfer	By Warrant	By Transfer	By Transfer	June 30, 2000		
Health Spa Regulatory	\$ 69,876	6,500	0	6,725	136		69,515		
Hearing Instrument Specialist	79,728	64,325	0	0	59,448		84,605		
Higher Education PL105-33 Interest Account	1,031,332	856,960	0	366,627	10,640		1,511,025		
Higher Education PL105-33 Recall Account	12,968,668	0	6,484,334	0	0		19,453,002		
Highway Patrol Academy	248,267	521,925	136,720	414,478	9,132		483,302		
Highway Patrol Inspection	2,171,007	1,189,300	0	27,328	27,037		3,305,943		
Highway Patrol Motor Vehicle Revolving	3,105,290	6,709,239	0	5,502,711	126,436		4,185,382		
Historic Preservation Revolving	270,139	37,448	804,227	337,723	13,812		760,279		
House of Representatives Revolving	11,542	43,902	0	45,393	5,387		4,664		
Human Rights Commission-Federal	836,899	927,647	0	473,614	122,137		1,168,794		
Independent Living Center	362,340	226,596	0	179,886	5,281		403,768		
Inmate Incarcerated Reimbursement Account Revolving	131,387	51,584	0	28,340	7,231		147,400		
Inmate Revolving	1,630,111	3,454,791	0	2,766,411	309,470		2,009,020		
Insurance Examiners	438,586	7,085,595	165,808	5,875,410	1,308,339		506,241		
International Trade Show Revolving	8,416	55,244	0	36,956	4,678		22,026		
Judiciary Education and Training	275,783	3,438	2,093,291	2,099,950	69,263		203,298		
Kid's Chance Scholarship	0	1,193	50,000	0	0		51,193		
Landscape Architectural Council	31,814	25,840	27	0	33,622		24,059		
Legal Defense and Defender	480,531	956,780	0	748,251	216,636		472,424		
Library Networking Fund	0	26,789	829,109	811,536	0		44,362		
Licensed Perfusionists	9,000	0	0	683	338		7,980		
Lieutenant Governor-Federal and Other	73,544	2,684,244	0	2,733,097	20,085		4,605		
Light Rail Safety	2,050	3,000	0	7	3,349		1,694		
Livestock Brands	22,273	21,970	0	34,600	9,228		415		
Livestock Dealer Law Enforcement and Administration	5,487	3,219	0	3,361	161		5,184		
Livestock Sales and Markets Fees	2,623	12,150	0	2,966	541		11,265		
Local Records Preservation	1,660,386	1,496,560	0	1,348,888	255,094		1,552,964		
Lottery Enterprise	19,490,220	280,018,514	11,557,099	118,351,515	169,744,483		22,969,836		
Lottery Proceeds	71,234,118	7,187	167,599,567	161,344,674	11,656,239		65,839,958		
Mammography	217,558	99,417	0	66,175	18,048		232,751		
Manufactured Housing	712,818	290,326	0	394,585	115,424		493,135		
Marguerite Ross Barnett Scholar	0	1,978	500,000	488,940	0		13,038		
Marital and Family Therapy	40,229	29,749	0	0	27,740		42,238		
Marketing Development	260,687	562,629	0	448,651	36,747		337,917		
MCSAP/Division of Transportation-Federal	144,751	359,127	0	232,810	74,428		196,640		

**TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2000**

Fund	Balance June 30, 1999	Interagency Billings & Receipts		Disbursements		Interagency Billings & Disbursements By Transfer	Balance June 30, 2000
		Receipts	By Transfer	By Warrant	By Transfer		
Medicaid Fraud Reimbursement	\$ 5,000	0	0	0	0	0	5,000
Medical School Loan Repayment Program	151,855	27,787	0	11,250	0	0	168,391
Mental Health Central Supply	1,000	0	0	0	1,000	0	0
Mental Health Earnings	824,960	1,842,479	0	2,098,429	68,614	500,396	500,396
Mental Health Housing Trust	4,205	237	0	0	7	4,435	4,435
Mental Health Institution Gift Trust	5,329,505	6,299,233	36,013	5,072,742	153,888	6,438,120	6,438,120
Mental Health-PSD-General Revenue	161,939	291,058	3,059,520	2,827,780	196,812	487,924	487,924
Meramac-Onondaga State Parks	958,851	53,940	0	12,780	5,444	994,567	994,567
Merchandising Practices Revolving	2,436,924	1,130,398	0	485,978	130,875	2,950,469	2,950,469
Metallic Minerals Waste Management	218,093	94,345	0	62,610	34,351	215,477	215,477
Microfilming Service Revolving Trust	35,848	0	0	0	80	35,768	35,768
Mined Land Reclamation	3,751,491	513,219	15,121	204,972	78,917	3,995,941	3,995,941
Missouri Air Pollution Control	1,262,211	447,536	634	676,679	180,661	853,041	853,041
Missouri Arts Council	10,988,326	680,991	4,974,866	62,077	7,520,833	9,061,274	9,061,274
Missouri Board of Occupational Therapy	356,398	77,625	747	0	213,482	221,288	221,288
Missouri Breeders	74,238	4,175	0	1,500	99	76,814	76,814
Missouri Business Mod. and Sud. Resp. Job Ret.	3,570,702	0	1,998,200	1,320,612	0	4,248,291	4,248,291
Missouri Capital Access Program	242,500	0	0	0	0	242,500	242,500
Missouri College Guarantee	3,008,033	325,762	7,200,000	3,987,683	0	6,546,112	6,546,112
Missouri Community College Job Training Program	0	10,660,556	192,845	10,660,556	192,845	0	0
Missouri Consolidated Health Care Plan Benefit	0	0	107,792,824	107,718,631	74,193	0	0
Missouri Dental Board	353,035	656,263	79	417,473	184,980	406,924	406,924
Missouri Disaster	98,706	7,141,486	0	6,981,378	27,289	231,525	231,525
Missouri Housing Trust	4,929,604	4,359,831	0	4,929,604	104,524	4,255,307	4,255,307
Missouri Humanities Council Trust	364,732	48,541	1,120,109	150,000	850,248	533,134	533,134
Missouri Investment Trust	7,500,000	0	9,165,000	16,665,000	0	0	0
Missouri Job Development	4,760,404	0	14,622,750	16,799,107	67,729	2,516,319	2,516,319
Missouri Main Street Program	139,544	0	97,000	94,961	0	141,582	141,582
Missouri National Guard Training Site	49,852	296,790	0	285,184	6,016	55,443	55,443
Missouri National Guard Trust	2,409,528	155,908	3,020,347	1,708,091	287,999	3,589,693	3,589,693
Missouri Office of Prosecution Services	64,125	202,384	0	161,086	35,962	69,460	69,460
Missouri Office of Prosecution Services Revolving	3,608	66,940	0	64,828	40	5,680	5,680
Missouri Prospective Teachers Loan	16,267	0	0	0	7	16,260	16,260
Missouri Public Health Services	544,160	1,585,335	0	1,465,681	299,927	363,887	363,887
Missouri Real Estate Commission	2,967,376	1,551,888	628	844,121	693,708	2,982,063	2,982,063

**TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2000**

Fund	Balance June 30, 1999	Receipts	Interagency Billings & Receipts		Disbursements By Warrant	Interagency Billings & Disbursements		Balance June 30, 2000
			By Transfer	By Transfer		By Transfer	By Transfer	
Missouri State Employees Deferred Comp. Incentive Plan	\$	61,575	11,569,680		11,625,613	5,743		0
Missouri Student Grant Program Gift	100	36,845	0		0	0		38,894
Missouri Technology Investment	2,049	0	4,572,407		4,295,498	15,544		1,279,939
Missouri Veterans Homes	1,018,573	24,198,222	1,681,000		19,954,436	5,005,434		1,276,601
Missouri Water Development	357,249	0	541,796		541,796	0		0
Missouri Wine Marketing and Research Development	0							
MO Air Emission Reduction	7,308	8,698	0		16,006	0		0
MO Horse Racing Commission	0	375,649	0		68	0		375,581
MO Qualified Fuel Ethanol Prod	0	9	0		0	0		9
Motor Fuel Tax	25,176,162	432,078,319	430,000		364,259	0		65,741
Motor Vehicle Commission	1,897,763	968,342	39,814,936		170,375,178	319,196,312		7,497,927
Motorcycle Safety Trust	3,140	1,068	0		329,364	879,414		1,657,328
Multimodal Operations Federal	606,371	27,946,294	22		0	98		4,132
Natural Resources Document Services	387,789	545,059	1,880		28,075,548	81,076		397,921
Nursing Facility Federal Reimbursement Allowance	819,886	8,386,909	2,018,297		2,462,213	140,632		348,300
Nursing Facility Quality of Care	2,443,204	1,290,696	88,113,558		5,000,000	89,799,224		2,521,129
Nursing Loan Repayment	943,628	215,372	1,500,000		2,630,289	198,978		2,404,634
Office of Administration - Federal	547,616	3,169,748	0		463,105	19,383		676,511
Office of Administration Revolving Administrative Trust	10,784,887	23,535,672	14,234		3,303,733	31,881		395,984
Oil and Gas Remedial	18,893	0	82,478,957		90,429,080	15,379,957		10,990,480
Organ Donor Program	680,896	276,873	0		4,370	35		14,488
Outstanding Schools Trust	324,123,685	15,741,639	183,202		248,930	30,275		861,766
Pansey Johnson-Travis Memorial State Gardens Trust	795,977	31,845	383,500,000		480,568,130	561,729		242,235,465
Parks Sales Tax	17,125,158	35,752,243	0		0	815,000		12,821
Peace Officers Standards and Training Commission	1,189,769	1,418,269	656		26,510,116	10,808,255		15,559,687
Petroleum Inspection	1,366,010	2,268,108	0		1,292,277	23,509		1,292,253
Petroleum Storage Tank Insurance	55,840,164	18,640,640	0		1,761,849	421,545		1,450,724
Petroleum Violation Escrow	20,794,899	1,548,669	1,582		27,167,741	1,224,445		46,090,200
Pharmacy Rebate	0	48,905,040	9,967		1,320,360	842,960		20,190,215
Post Closure	268,488	13,428	0		48,671,619	0		233,421
Premium	0	253,085	1,334		89,862	3,731		189,657
Proceeds of Surplus Property Sales	413,695	1,220,415	0		230,647	0		22,438
Professional Registration Fees	17,210	6,565	148		1,294,461	31,599		308,197
Property Reuse	3,204,516	1,284,427	6,246,981		3,840,057	2,369,857		60,842
Proprietary School Bond	0	0	0		681,840	4,302		3,802,801
			219		0	219		0

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2000

Fund	Balance		Interagency Billings & Receipts		Disbursements		Interagency Billings & Disbursements	
	June 30, 1999	Receipts	By Transfer	By Warrant	By Transfer	By Warrant	By Transfer	Balance June 30, 2000
	\$							
Public Service Commission	1,426,865	16,313,947	0	11,989,252	3,195,762			2,555,798
Railroad Expense	85,901	709,569	21,735	473,824	263,524			79,856
Real Estate Appraisers	585,485	428,153	1,084	0	402,584			612,138
Residential Mortgage Licensing	464,989	249,876	0	0	137,734			577,131
Respiratory Care Practitioners	80,945	234,628	41,088	0	207,102			149,560
Safe Drinking Water	3,579,157	3,041,234	0	1,789,498	1,032,665			3,798,228
School Building Revolving	169,549	943,878	0	0	0			1,113,426
School District Bond	7,101,022	0	7,000,000	6,968,625	0			7,132,397
School District Trust	57,684,007	645,431,567	0	644,197,203	2,570,073			56,348,298
School for the Blind Trust	482,416	1,326,051	0	1,735,772	31,463			41,233
School for the Deaf Trust	29	11,026	0	5,000	201			5,854
Scrap Tire Subaccount	5,118,266	2,077,634	0	2,255,958	221,120			4,718,823
Secretary of State Institution Gift Trust	743,481	37,452	0	214,017	74,852			492,064
Secretary of State Investor Education	210,789	40,840	0	50,000	643			200,986
Secretary of State Technology Trust	2,427,488	2,332,062	0	1,481,593	128,031			3,149,925
Secretary of State-Federal	7,631	3,266,550	1	3,080,075	135,319			58,789
Secretary of State-Wolfner State Library	570,875	47,677	0	49,653	700			568,199
Senate Revolving	35,329	13,040	0	0	30,175			18,194
Services to Victims	3,412,801	3,109,202	0	2,756,733	61,985			3,703,285
Single-Purpose Animal Facility Loan	356,954	135,873	0	74,026	23,616			395,186
Smith Memorial Endowment	384,668	21,750	0	0	526			405,892
Social Security Contributions (O.A.S.D.H.I.)	102,381	0	141,428,279	131,571,552	76,260			9,882,847
Soil and Water Sales Tax	13,735,535	35,654,089	80,121	33,322,155	1,542,211			14,605,379
Solid Waste Management	12,577,476	9,523,844	0	9,206,260	900,367			11,994,692
Special Employment Security	3,654,527	3,139,967	0	1,040,141	178,937			5,575,415
State Auditor Revolving Trust	348,623	208,295	769	(20,557)	10,562			567,682
State Auditor-Federal	818,041	425,417	0	294,807	48,518			900,132
State Board of Architects, Engineers and Land Surveyors	425,889	760,234	224	642,101	344,093			200,153
State Board of Nursing	1,572,253	1,025,186	1,357	1,259,406	999,239			340,151
State Comm of Interpreters	0	28,340	0	0	0			28,340
State Committee of Psychologists	838,344	374,341	0	0	440,960			771,725
State Court-Admin Revolving	440	12,580	0	3,735	0			9,285
State Document Preservation	40,823	2,418	0	0	231			43,010
State Elections Subsidy	90,674	157,460	4,284,000	4,258,287	90,081			183,767
State Emergency Management-Federal and Other	1,461,442	4,577,553	0	2,947,394	301,906			2,789,695

**TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2000**

Fund	Balance June 30, 1999	Interagency Billings & Receipts		Disbursements		Balance June 30, 2000
		By Transfer	By Warrant	By Transfer	By Warrant	
State Employee Voluntary Life Insurance	\$ 82,548	961,416	0	0	967,932	76,033
State Facility Maintenance and Operation	2,616,610	182,246	20,468,512	1,962,869	18,824,146	2,480,354
State Fair Fees	160,905	3,080,853	317,676	250,447	2,993,303	315,685
State Fair Trust	496	3,943	0	98	2,710	1,631
State Forensic Laboratory	95,610	286,409	0	6,260	265,735	110,024
State Guaranty Student Loan	43,190,839	1,365,025	168	43,330,160	1,225,873	0
State Highways and Transportation Department	12,666,059	588,149,839	199,282,152	292,580,339	505,001,242	2,516,468
State Institutions for Gift Trust	4,245	214,350	0	13,551	12,140	192,904
State Land Survey Program	1,511,287	1,465,705	0	585,470	987,086	1,404,437
State Legal Expense	14,868	3,126	4,723,984	0	4,720,116	21,862
State Milk Board	273,116	1,530,803	34,973	67,630	1,433,630	337,632
State Parks Earnings	5,466,634	6,671,394	1,425	1,779,242	5,770,567	4,589,645
State Parks Revolving	75,592	26,075	500,244	97,388	503,999	523
State Public Defender Federal and Other	20,078	0	0	169	0	19,909
State Public School	68,285	2,403,221	6,987,753	3,558,297	5,805,906	95,056
State Retirement Contributions	156	0	196,955,295	143,831	196,811,620	0
State Road	89,240,117	850,254,686	321,704,589	56,594,393	1,077,448,944	127,156,055
State School Money	50,748,256	56,667,389	1,632,787,813	1,496,835	1,684,882,966	53,823,656
State Seminary	787	2,085,000	0	0	2,084,686	1,102
State Seminary Money	36,096	211,256	0	0	221,605	25,747
State Transportation	2,842,694	1,186,593	8,709,231	778	10,717,721	2,020,018
State Transportation Assistance Revolving	1,566,262	615,094	0	1,227	1,675,000	505,129
Statewide Court Automation	1,745,479	4,606,607	0	506,576	4,652,064	1,193,445
Statutory Revision	205,428	138,995	0	35,595	222,020	86,807
Stormwater Control-Ser A99-37H	0	20,558,115	0	0	28,078	20,530,037
Stormwater Ctr B&I Ser A99	0	41,998	2,056,814	0	541,462	1,557,350
Student Grant	332,316	415,717	15,833,195	0	16,239,520	341,708
Supreme Court Publications Revolving	123,809	93,400	0	93,905	44,448	78,856
Supreme Court-Federal and Other	2,256,307	6,299,680	133,189	985,630	6,946,437	757,108
Temporary Assistance-Needy Family-Federal	1,683,056	188,260,627	7,140,333	13,382,703	181,399,081	2,302,232
Third Party Liability Collect	0	6,607,687	0	129,454	6,302,361	175,871
Third State Bldg. Bond Interest and Sinking-Series A 1992	29,421,485	1,420,187	25,575,605	35,636	27,740,545	28,641,096
Third State Bldg. Bond Interest and Sinking-Series A 1993	17,349,164	838,082	15,090,846	18,413	16,345,738	16,913,942
Third State Bldg. Bond Interest and Sinking-Series A&B 1991	8,969,707	503,752	8,142,510	18,278	8,506,778	9,090,914
Third State Bldg. Trust Federal-Pre Tax Act 1986	1,575	0	500,000	3	467,633	33,940

**TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2000**

Fund	Balance June 30, 1999	Interagency Billings & Receipts		Interagency Billings & Disbursements		Balance June 30, 2000
		Receipts	By Transfer	By Warrant	By Transfer	
Third State Bldg. Trust-Pre Tax Act 1986	\$ 987,552	50,402	0	0	503,260	534,694
Title XIX-Federal	2,566,423	2,117,543,932	28,861	2,102,176,579	12,277,573	5,685,064
Title XIX-Patient Placement-General Revenue	5,016,569	0	0	5,016,569	0	0
Tort Victims Compensation	7,428,138	35,458	0	0	112,162	7,351,434
Tourism Marketing	1,966	1,000	0	0	1,953	1,013
Treasurer's Information	4,809	2,532	0	0	1,496	5,846
Uncompensated Care	18,823,094	90,393,336	0	100,298,098	0	8,918,332
Underground Storage Tank Regulation Program	595,891	262,150	220	155,906	107,779	594,576
Unemployment Compensation Administration	1,140,482	49,928,334	914,086	40,577,805	10,590,264	814,832
Utilicare Stabilization	31,998	15,189	970,000	996,267	0	20,920
Veterans' Homes Capital Improvement Trust	79,684,925	4,416,007	3,000,000	4,250,563	1,282,004	81,568,365
Veterans' Trust	412,256	24,921	62,007	51,038	8,700	439,447
Veterinary Medical Board	665,422	352,801	0	92,216	195,373	730,634
Video Instructional Development and Ed Opportunity	769,992	17,993	1,248,187	1,290,240	647,386	98,546
Vocational Rehabilitation-Federal	2,539,197	83,476,628	500,000	76,682,187	8,165,558	1,668,080
Wastewater Loan	898,398	35,473,347	6,733,489	42,259,457	426,977	418,801
Wastewater Loan Revolving	160,115,759	19,824,510	506,447	55,538,387	177,492	124,730,837
Water Pollution Control Bond and Interest Series A 1989	1,133,070	0	0	1,068,120	64,950	0
Water Pollution Control Bond and Interest Series A 1991	1,215,692	78,943	929,108	1,040,625	6,649	1,176,469
Water Pollution Control Bond and Interest Series A 1992	2,738,955	133,828	2,437,495	2,584,038	3,542	2,722,698
Water Pollution Control Bond and Interest Series A 1993	2,213,339	107,893	1,961,300	2,087,996	2,863	2,191,673
Water Pollution Control Bond and Interest Series A 1995	2,433,225	118,476	2,155,143	2,296,084	3,108	2,407,652
Water Pollution Control Bond and Interest Series A 1996	2,859,353	138,598	2,511,467	2,695,160	3,510	2,810,748
Water Pollution Control Bond and Interest Series A 1998	2,647,523	131,440	2,401,702	2,535,706	0	2,644,958
Water Pollution Control Bond and Interest Series A 2000	0	41,998	2,056,814	541,462	0	1,557,350
Water Pollution Control Bond and Interest Series B 1992	5,270,746	254,619	4,588,432	4,970,245	6,623	5,136,928
Water Pollution Control Bond and Interest Series B 1993	8,946,427	474,013	8,964,523	8,434,305	10,366	9,940,292
Water Pollution Control Bond and Interest-Series BC 1991	4,300,886	240,621	3,866,054	4,069,295	5,963	4,332,303
Water Pollution Control Series A96-37C	3,869,128	123,710	0	3,694,999	0	297,840
Water Pollution Control Series A96-37E	66,554	27,050	0	0	83,008	10,596
Water Pollution Control Series A98-37C	7,827,707	393,043	0	15,850	12,189	8,192,710
Water Pollution Control Series A98-37E	28,802,973	1,324,085	0	658,776	6,671,452	22,796,830
Water Pollution Permit Fee Subaccount	9,249,872	4,617,456	0	2,508,391	1,373,642	9,985,295
Water Well Drillers	171,702	578,365	0	358,929	165,452	225,685
Workers' Compensation	22,757,405	26,041,662	147,302	12,065,834	3,876,210	33,004,325

**TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2000**

Fund	Balance June 30, 1999	Receipts	Interagency Billings & Receipts		Disbursements		Balance June 30, 2000
			By Transfer		By Warrant	By Transfer	
Workers' Compensation-Second Injury	\$ 11,111,660	36,864,676	0		30,086,069	879,375	17,010,892
Working Capital Revolving	9,463,500	13,109,766	13,885,702		28,988,985	1,916,701	5,553,282
WPC-Series A 1999-37E	0	10,278,763	0		28,078	0	10,250,685
WPC-Series A 1999-37G	0	10,279,352	0		0	0	10,279,352
Youth Services & Conservation Corps	0	0	10		0	10	0
TOTAL	\$ 3,479,833,658	15,748,641,429	4,462,744,750		16,141,783,096	4,459,777,047	3,089,659,693

**TREASURER OF THE STATE OF MISSOURI
GENERAL OBLIGATION BONDS
FOR YEAR ENDED JUNE 30, 2000**

Bond Issue	Issue Date	Final Maturity Date	Interest Rate	Issued	Retired	Outstanding
Water Pollution Control Bonds: (a)						
Series A, 1991 (d)	August 1, 1991	August 1, 2001	5.9% - 8.4%	\$ 35,000,000	33,030,000	1,970,000
Series B, 1991 ** (d)	November 1, 1991	November 1, 2001	5.25% - 7.75%	17,435,000	15,640,000	1,795,000
Series C, 1991 **	November 1, 1991	November 1, 2012	5.25% - 7.75%	33,575,000	8,250,000	25,325,000
Series A, 1992	August 1, 1992	August 1, 2017	5.0% - 7.5%	35,000,000	5,395,000	29,605,000
Series B, 1992 **	August 15, 1992	August 1, 2010	5.0% - 7.5%	50,435,000	8,190,000	42,245,000
Series A, 1993	August 1, 1993	August 1, 2018	4.3% - 7.3%	30,000,000	4,135,000	25,865,000
Series B, 1993 **	August 1, 1993	August 1, 2016	4.3% - 7.3%	109,415,000	10,090,000	99,325,000
Series A, 1995	April 1, 1995	April 1, 2020	5.125% - 8.0%	30,000,000	3,185,000	26,815,000
Series A, 1996	August 1, 1996	August 1, 2021	5.2% - 6.25%	35,000,000	2,335,000	32,665,000
Series A, 1998	June 1, 1998	June 1, 2023	4.25% - 6.25%	35,000,000	1,640,000	33,360,000
Series A, 1999	October 1, 1999	October 1, 2024	4.5% - 7.5%	20,000,000	0	20,000,000
Total Water Pollution Control Bonds				\$ 430,860,000	91,890,000	338,970,000
Third State Building Bonds: (b)						
Series A, 1991 ** (e)	November 1, 1991	November 1, 2001	5.25% - 7.75%	\$ 34,870,000	31,325,000	3,545,000
Series B, 1991 **	November 1, 1991	November 1, 2012	5.25% - 7.75%	71,955,000	17,320,000	54,635,000
Series A, 1992 **	August 15, 1992	August 1, 2010	5.0% - 7.5%	273,205,000	41,615,000	231,590,000
Series A, 1993 **	August 1, 1993	August 1, 2012	4.3% - 7.3%	148,480,000	25,845,000	122,635,000
Total Third State Building Bonds				\$ 528,510,000	116,105,000	412,405,000
Fourth State Building Bonds: (c)						
Series A, 1995	April 1, 1995	April 1, 2020	5.125% - 8.0%	\$ 75,000,000	7,970,000	67,030,000
Series A, 1996	August 1, 1996	August 1, 2021	5.2% - 6.25%	125,000,000	8,335,000	116,665,000
Series A, 1998	June 1, 1998	June 1, 2023	4.25% - 6.25%	50,000,000	2,340,000	47,660,000
Total Fourth State Building Bonds				\$ 250,000,000	18,645,000	231,355,000
Stormwater Control Bonds: (f)						
Series A, 1999	October 1, 1999	October 1, 2024	4.5%-7.5%	\$ 20,000,000	0	20,000,000
Total General Obligation Bonds				\$ 1,229,370,000	226,640,000	1,002,730,000

**** Refunding Bonds**

- (a) The Water Pollution Control Bonds are used to provide funds for the protection of the environment through the control of water pollution. The total amount authorized for issuance is \$725,000,000.
- (b) Proceeds from the Third State Building Bonds are used to provide funds for improvements of state buildings and property. The total amount authorized for issuance is \$600,000,000.
- (c) Proceeds from the Fourth State Building Bonds are used to provide funds for building construction, purchase and/or improvements for institutions of higher education, the Department of Corrections and the Division of Youth Services. The total amount authorized for issuance is \$250,000,000.
- (d) Callable portions refunded with Series B, 1993.
- (e) Callable portions refunded with Series A, 1993.
- (f) Proceeds from Stormwater Control Bonds are used to provide funds for the protection of the environment through the control of stormwater. The total amount authorized for issuance is \$200,000,000.

Unaudited

**TREASURER OF THE STATE OF MISSOURI
FUNDS INVESTED IN U.S. SECURITIES
JUNE 30, 2000**

Invested For:	Investments	Amount
Treasury Funds:		
General Pool	Repurchase Agreements	\$ 153,353,000
	U.S. Government Securities and Commercial Paper Maturity Less Than Three Years	2,248,397,771
General Obligation Bond Pool	Repurchase Agreements	61,491,900
	U.S. Government Securities and Commercial Paper Maturity Less Than Three Years	252,554,208
Non-Expendable Trust Funds*:		
State Seminary Fund	Government Securities With Various Maturity Dates	3,885,000
State Public School Fund	Government Securities With Various Maturity Dates	<u>15,951,000</u>
Total		<u>\$ 2,735,632,879</u>

* These funds are not invested by the State Treasurer. The State Seminary Fund investments are made by the University of Missouri-Columbia. The State Public School Fund investments are made by the Department of Elementary and Secondary Education. The securities are held in trust by the State Treasurer in the Treasurer's Federal Reserve safekeeping account until their maturity. Once these funds are invested, they are not accounted for as Treasury funds until their maturity.

Unaudited

**TREASURER OF THE STATE OF MISSOURI
INVESTMENTS OF THE STATE TREASURER
JUNE 30, 2000**

Investment	Amount
Time Deposits:	
General Pool	\$ 498,164,830
U.S. Securities:	
General Pool Portfolio	1,594,134,751
General Pool General Repurchase Agreement	153,353,000
General Obligation Bond Pool Portfolio	218,049,552
General Obligation Bond Pool General Repurchase Agreement	61,491,900
Commercial Paper:	
General Pool	654,263,020
General Obligation Bond Pool	34,504,656
Other Investments:	
Central Bank, Jefferson City (General Deposit Account)	480,349
Central Bank, Jefferson City (General Disbursement Account)	(134,215,470)
Central Bank, Jefferson City (Investment Account)	(7,581,305)
Central Bank, Jefferson City (Electronic Receipt/Payment Account)	(28,763,915)
Central Bank, Jefferson City (Compensating Balance Repurchase Agreement)	26,000,000
Central Bank, Jefferson City (Collection Concentration Accounts)	1,153,523
Central Bank, Jefferson City (Conservation Concentration Account)	0
Central Bank, Jefferson City (Lottery Concentration Account)	(8,540)
Central Bank, Jefferson City (State Fair Account)	67
Central Bank, Jefferson City (Electronic Tax Receipt Account)	(1,168,108)
Central Bank, Jefferson City (Corporate Estimated Tax Account)	(392,289)
Mercantile Bank, St. Louis (General Deposit Account)	18,943,672
Mercantile Bank, St. Louis (Compensating Balance Repurchase Agreement)	1,250,000
Total	<u>\$ 3,089,659,693</u>

Unaudited

**TREASURER OF THE STATE OF MISSOURI
MISSOURI INVESTMENT TRUST
JUNE 30, 2000**

Fund	Contributions to Date	Market Value June 30, 2000
Missouri Arts Council - Opened January 19, 1999		
S&P Flagship Fund	\$ 13,500,000	14,786,520
Russell 2000 Fund	<u>1,500,000</u>	<u>1,704,868</u>
Total Missouri Arts Council	<u>15,000,000</u>	<u>16,491,388</u>
Missouri Humanities Council - Opened January 3, 2000		
S&P Flagship Fund	\$ 765,000	768,338
Russell 2000 Fund	<u>85,000</u>	<u>88,530</u>
Total Missouri Humanities Council	<u>850,000</u>	<u>856,868</u>
Pansy Johnson-Travis Memorial Gardens - Opened January 3, 2000		
S&P Flagship Fund	\$ 733,500	737,207
Russell 2000 Fund	<u>81,500</u>	<u>84,324</u>
Total Pansy Johnson-Travis Memorial Gardens	<u>815,000</u>	<u>821,531</u>
Total Missouri Investment Trust	\$ <u><u>16,665,000</u></u>	<u><u>18,169,787</u></u>